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Town and School Reports

for 1994



Epping,

New Hampshire

The cover picture is "Autumn Still Life" by Matthew Denoncour, a seventh grade student at Epping Middle High School. The pen and ink drawing was awarded an honorable mention in the 1994-95 Boston Globe/Scholastic Art Magazine competition. Also winning honorable mentions in the competition were Tabatha Allyson, Crystal Gelin, Staci Woodman, Scott Kukesh, Peter Fitzmeyer, Mary Perry, Kenny Horton and Lindsay Peterson, all students at the Middle High School.

Irene Cote

A person who has come to embody Town Hall retired in 1994 to pursue a more active life. Irene Cote began working for the Town of Epping almost 30 years ago on June 1, 1965. During that time she served as Clerk of the District Court, Town Secretary and Secretary and Administrative Assistant to the Board of Selectmen. She was also employed by Troop A of the N.H. State Police.

For a few moments, Irene served both as secretary and as Selectman. In 1986, two selectmen were required to be present to open the polls for the Town election. One Selectmen position was vacant and another was unable to be present. The solution was to swear in Irene as Selectman until the voting was done.

As a Townswoman, Irene has been involved in many civic organizations most notably the 4H where she served as a leader and a member of the Board of Directors. Her availability to the public helped her with the organization of numerous reunions of Watson Academy alumni.

With her husband of 40 years, Lionel, who also served as a Selectman, she raised three children and has two granddaughters.

She also has numerous notebooks of the events and happenings of Epping which are begging to be put into a book. We're waiting for that book, Irene!




Town of Epping New Hampshire

Annual Reports
for the
Fiscal Year Ended
December 31, 1994

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Special Recognitions

The Board of Selectmen want to point out four individuals whose affairs should be permanently recorded in this Town Report

Virginia LaPierre has donated an enormous number of hours to the Town Hall during the past year and particularly to the Town Clerk/Tax Collector's office. Her committment was not to a single project but to helping gain control of a number of routine, day-to-day tasks performed week after week throughout the year.

Donald Shappell retired after more than 25 years service as Civil Defense and Emergency Management Director for the Town. His planning work and knowledge of state and federal rules and regulations helped the Town through numerous crises. Mr. & Mrs. Shappell are enjoying a retirement which features travelling in their motor home.

Harry Bradshaw, manager of the Epping American Legion post, died suddenly this year leaving a gap in the community. Mr. Bradshaw was not an Epping resident but worked tirelessly for Legion programs including the Epping Legion's Children's Fund. He will be missed by many.

Jack Sharkey, a former world heavyweight boxing champion, who made his home in Epping for many years died in 1994. For much of his life he was known as the "Squire of Epping."



ELECTED OFFICIALS

TERM EXPIRES

SELECTMEN

Lee Limperis	1995
Kim Sullivan	1995
Renald Cote	1996
Roger Gauthier	1997
James Boynton, Chairman	1997

TOWN CLERK

Linda Foley	1995
Irene Walters, Deputy	Appointed
Diana Barnes, Deputy	Appointed

TAX COLLECTOR

Linda Foley	1995
Judy Asdot, Deputy	Appointed
Diana Barnes, Deputy	Appointed

TREASURER

Barbara A. McPhee	1995
Madeline Lehrmitt, Deputy	Appointed

FIRE WARDS

H. Clifton Cray	1995
John Bertogli	1996
Bruce Chapman	1997
Lee Limperis, Selectmen's Rep.	

CEMETERY TRUSTEES

Donald L. Sanborn	1995
Richard Sanborn	1996
Daniel Harvey	1997
Renald Cote	Selectmen's Rep.

MODERATOR

Harold K. LaPierre, Jr.	1996
Robert Goodrich, Assistant	1996

PLANNING BOARD

Douglas Finan	1995
Robert Goodrich	1996
Marilyn Perry, Chairman	1996
Lorraine Rauh	1997
Kim Sullivan	Selectmen's Rep.
Beverly Weddleton, Alternate	
Ronald Nowe, Alternate	

LIBRARY TRUSTEES

Richard Sanborn	1995
Teresa Kucera	1996
Deborah McConnell	1997

BUDGET COMMITTEE

Pam Holmes	1995
John Vitale	1995
Roy Judd	1995
Mark Kucera	1995
James McGeough, Chairman	1996
Todd Trobaugh	1996
Elizabeth Conrad	1997
Donald Sisson	1997
Dennis H. Gagnon	1997
James Boynton	Selectmen's Rep.
Herbert Hughes	School Board Rep.

TRUSTEES OF TRUST FUND

James Rogier	1995
William Williamson	1996
Daniel Harvey	1997

SUPERVISORS OF CHECKLIST

Mary Lou Nowe	1996
Grace Lavoie	1998
Pamela Holmes	2000

ZONING BOARD OF ADJUSTMENT

Daniel Harvey	1995
Judith Boisvert	1995
Roger Vogler, Chairman	1996
Dorothy Hall	1997
Linda Harding	1997
Doris Ann Allen, Alternate	1997
Edward Ingraham, Alternate	1997
Lee Limperis	Selectmen's Rep.

APPOINTED TOWN OFFICERS

TERM EXPIRES

INDUSTRIAL DEVELOPMENT COMMITTEE

Susan Joyce, Chairman	1995
Michael Jean	1996
Deborah Marvit	1996
Mary Lou Nowe	1996
Elaine Gatchell	1996
John Vitale	1997
Susan Harvey	Conservation Rep.
Robert Goodrich	Planning Board Rep.
Robert Bell	School District Rep.
James Boynton	Selectmen's Rep.
Paul Ladd, Alternate	
Ron Nowe, Alternate	

RECREATION COMMISSION

Susan Russell	1995
Leona Jean	1995
Michael Jean	1995
Teresa Kucera	1996
Cheryl Ouellette	1996
Diane Hurteau	1997
Veo-Dao Goodrich	1997
Stephen Johnson, Alternate	1995
Lee Limperis	Selectmen's Rep.

ROCKINGHAM PLANNING COMMISSION

Nancy Haberstroh	1996
John Vitale	1996
Albert Haberstroh, Alternate	1996

TOWN ADMINISTRATOR

Philip L. Munck

POLICE CHIEF

Gregory C. Dodge

FIRE CHIEF

Richard Marcotte

BALLOT CLERKS

Virginia LaPierre
Emma Gomez
Marion Nouvertne
Cindy Denoncour

CONSERVATION COMMISSION

Susan Harvey	1995
Roy Judd	1995
Kevin Martin	1996
Richard Fisher	1996
Jennifer LaPointe	1997
Gerald Langdon, Chairman	1997
Diane Goldthwaite	1997
Jeff Conrad	Alternate
Chris Stone	Alternate
James Boynton	Selectmen's Rep.

HUMAN SERVICES OFFICER

Ronald Loiselle

LIBRARIAN

Duane Shaffer

HISTORIC DISTRICT COMMISSION

Daniel Harvey	1995
Paul Ladd	1996
Deborah Marvit	1997
Devon Rains	1997
James Boynton	Selectmen's Rep.

EMERGENCY MANAGEMENT DIRECTOR

Michael Jean	1995
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CODE ENFORCEMENT OFFICER

Ron Loiselle	
Renald Cote	Selectmen's Rep.

TOWN MEETING MINUTES

March 8, 1994

The Meeting was called to order at 9:00 a.m. by Moderator Harold K. LaPierre Jr., who read the call. A motion was made by Selectman Roger Gauthier to recess the annual meeting after the counting of the ballots. School District Meeting will resume Thursday evening, March 10, 1994 at the High School. Town Meeting will resume Tuesday evening March 15, 1994 at the High School. The motion was seconded and passed by a voice vote. The polls were then declared open and remained open until 8:00 p.m.

The following election results were read at 11:30 PM.

ARTICLE 1:

To choose all necessary town officers for the year ensuing.

RESULTS OF TOWN ELECTIONS - 1994

SELECTMAN FOR THREE YEARS (two elected)

454	BOYNTON, JAMES	James Boynton and
443	GAUTHIER, ROGER	Roger Gauthier were elected
383	TROBAUGH, TODD	
323	VITALE, JOHN	

SELECTMAN FOR TWO YEARS (one elected)

758	COTE, RENALD	Renald Cote was elected
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SELECTMAN FOR ONE YEAR (one elected)

147	FINAN, DOUGLAS	Lee Limperis was elected
464	LIMPERIS, LEE	
285	NOWE, RONALD	

TREASURER FOR ONE YEAR

786	MCPHEE, BARBARA	Barbara McPhee was elected
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FIRE WARD FOR THREE YEARS (one elected)

502	CHAPMAN, BRUCE	Bruce Chapman was elected
-----	----------------	---------------------------

292 SOTT, KAREN L.

MODERATOR FOR TWO YEARS

792 LAPIERRE, HAROLD K. JR. Harold LaPierre was
elected

SUPERVISOR OF CHECKLIST FOR SIX YEARS (one elected)

718 HOLMES, PAMELA Pamela Holmes was elected

SUPERVISOR OF CHECKLIST FOR TWO YEARS (one elected)

117 NOWE, MARY LOU Mary Lou Nowe was elected

98 COTE, PAMELA

PLANNING BOARD FOR THREE YEARS (two elected)

677 PERRY, MARILYN S. Marilyn Perry and
43 RAUH, LORRAINE Lorraine Rauh were elected

WATER & SEWER COMMISSION FOR THREE YEARS (one elected)

513 HARVEY, DANIEL Daniel Harvey was elected

341 PEVEAR, DAVID P.

LIBRARY TRUSTEE FOR THREE YEARS (one elected)

732 MCCONNELL, DEBORAH Deborah McConnell was
elected

CEMETERY TRUSTEE FOR THREE YEARS (one elected)

382 BAKER, WILLIS A. Daniel Harvey was elected

465 HARVEY, DANIEL

BUDGET COMMITTEE FOR THREE YEARS (three elected)

411 CONRAD, ELIZABETH Elizabeth Conrad,
401 GAGNON, DENNIS H. Dennis Gagnon and
344 GILBERT, DIANNE L. Donald Sisson were elected
343 HARVEY, DANIEL W.
276 JOLLY, III, LEO P.
335 RUSSELL, SUSAN J.
370 SISSON, DONALD

TRUSTEE OF TRUST FUNDS FOR THREE YEARS (one elected)

487 HARVEY, DANIEL W.

Daniel W. Harvey was
elected

BOARD OF ADJUSTMENT FOR THREE YEARS (two elected)

515 HALL, DOROTHY K.

Dorothy K. Hall and

605 HARDING, LINDA HERBST

Linda Harding were elected

RESULTS OF SCHOOL ELECTIONS

MODERATOR FOR ONE YEAR

792 LAPIERRE, HAROLD K., Jr.

Harold K. LaPierre, Jr. was
elected

SCHOOL BOARD FOR THREE YEARS

567 CARLETON, THOMAS

Thomas Carleton was
elected

307 SANTUCCI, LOUIS

SCHOOL BOARD FOR ONE YEAR

707 HUGHES, HERBERT

Herbert Hughes was elected

SCHOOL TREASURER FOR ONE YEAR

723 WHITE, ELLEN

Ellen White was elected

SCHOOL DISTRICT CLERK

455 BOLTON, AMY

Amy Bolton was elected

146 OUELLETTE, CHERYL

185 SMITH, KATHY

ARTICLE 2:

To see if the Town will vote to repeal Article #3, subsections 3.6.11 and 3.9.12, and Article #6, subsections 6.1.1.5 and 6.6.2, and replace them all with a new Article #19, Sign Ordinance and amend Article #12, definition of sign, by replacing it with a reference to the definition in Article #19.

ARTICLE 19

TOWN OF EPPING SIGN ORDINANCE

A. PURPOSE

The intent of this section is to allow the erection of signs, for the purposes of providing information and advertising in an orderly, effective, and safe manner. Restrictions on type, location, and size of signs protect the public from hazardous and distracting displays and create an attractive environment for the citizens and visitors alike which is conducive to business, industry, and tourism.

B. DEFINITIONS

1. Sign: *A sign is a name, identification description, display or illustration or any other visual display which is affixed to, painted, or represented directly or indirectly upon a building, structure or piece of land and which directs attention to an object, product, place, activity, person, institution, organization or business. However, a sign shall not include any display of official court or public office notices nor any official traffic control device, nor shall it include the flag, emblem or insignia of a nation, state, county, municipality, school or religious group.*

2. Area: *The area of one (1) side of a not-more-than two (2)- sided sign.*

3. Free-Standing: *Unattached to any building.*

4. Permanent Sign: *Any sign, unless specifically prohibited, meeting the provisions of this ordinance and intended to be displayed for a period longer than sixty (60) days and requiring only one (1) permit.*

5. Temporary Sign: *Any sign intended to be displayed for no more than sixty (60) days and without permanent frost-resistant anchoring to the ground.*

6. **Non-Conforming Sign:** *A sign lawfully existing at the time of adoption of this ordinance or any subsequent amendment which does not conform to one (1) or more provisions of this ordinance.*

7. **Service and Civic Association:** *Organizations established by local citizens and which have for non-profit tax status.*

C. **GENERAL REGULATIONS**

1. **Sign Table.** *Table 19.1 lists the types, sizes, and locations of permitted signs according to the use of property and zoning districts. Any sign not specifically listed shall not be permitted. The following exceptions are permitted:*

a. **Government Signs.** *Signs erected by the municipal, state or federal government which are required for the public safety and welfare shall be allowed.*

b. **Services/Civic Association Signs:** *Service and civic associations may apply to the board of adjustment for a special exception to erect signs in the municipality providing that the following conditions are met: (1) an individual sign is no larger than four (4) square feet, (2) the organization has written permission for placement of the sign from the landowner, and (3) the sign will not cause a safety hazard or have a visual effect on the surroundings.*

c. **Directional Signs:** *Two (2) per use, not exceeding two (2) square feet per sign in area to point direction to residences, businesses, other allowed uses or meeting places or for directing traffic into or out of a site are permitted.*

d. **Real estate signs and contractor's signs** *do not need to obtain a permit as long as they comply with provisions outlined in table 19.1.*

2. **Sign Permits.** *No sign shall be erected or placed without a permit issued by the Building Inspector in accordance with the provisions of this Ordinance or upon a decision by the Zoning Board of Adjustment.*

3. **Prohibited Signs:** *The following signs are prohibited:*

- a. Signs, any part of which moves or flashes or on which the lights appear to travel or are animated.
- b. Signs, which by reason of location, size, color, or design interfere with public traffic or are confused with or obstruct the view of effectiveness of any official signal or traffic marking.
- c. Internally illuminated signs may be permitted only in the Highway/Commercial, Industrial/Commercial and the Central Business districts for certain permitted uses.

4. Temporary Mobile and/or Portable Signs. New businesses or businesses replacing a sign may use a temporary mobile sign (or trailer mounted sign) while awaiting the arrival of a permanent sign. Such signs shall be allowed only until the arrival of a permanent sign. Such signs shall be allowed only until the permanent sign(s) is installed or for sixty (60) days, whichever is shorter. A permit shall be secured from the Building Inspector for the placement of such signs.

5. Maintenance and Obsolescence. All signs and sign structures shall be properly maintained and kept in a neat and proper state of maintenance and appearance. All signs of any type and located within any district which are found by the Building Inspector to be in a state of disrepair or are considered dangerous, shall be repaired or removed on order of the Building Inspector and upon failure to comply with this order within the time specified within the order, the Building Inspector is hereby authorized to cause removal of this sign and any expense resultant thereto shall be borne by the owner/lessee.

d. SIGNS IN THE HISTORIC DISTRICT

In addition to the preceding provisions, properties within the boundaries of the Historic District must comply with the Historic District Ordinance, and receive approval from the Historic District Commission.

e. NON-CONFORMING SIGNS

1. Any non-conforming sign existing at the time of adoption of this Ordinance will be allowed to continue to exist with the exception of portable signs.

2. Any sign conforming to this ordinance existing at the time of adoption of this Ordinance shall be allowed to exist without a permit. (Verification of same will be required).

Results:

543 - YES 218 - NO ARTICLE 2 Passed

ARTICLE 3:

To see if the town will vote to add a new Article 18, ADULT USES/SEXUALLY ORIENTED BUSINESSES and amend Article 12 by adding the definition of Adult Uses which references the definition in Article 18.

This is to regulate the uses and potential location of Adult Uses/Sex Oriented Business. If Epping does not zone for Adult Business, they can, by law, locate in any commercial district in town, unregulated.

ARTICLE 18 ADULT USES/SEXUALLY ORIENTED BUSINESSES

1. PURPOSE AND INTENT

It is the purpose of this section to establish reasonable and uniform regulations to prevent the concentration of sexually oriented businesses within the Town of Epping; and, it is the intent to promote the health, safety and general welfare of the citizens of Epping and it is the intent of this section that these provisions be utilized to prevent the problem of blight and deterioration which typically accompany and are brought about by the concentration of sexually oriented businesses; and, provisions of this section have neither the purpose nor the effect of imposing limitations or restrictions on the content of any communicative materials, including sexually oriented materials; and, it is not the intent nor the effect of this section to restrict or deny access by adults to sexually oriented materials protected by the First Amendment, or to deny access by distributors and exhibitors of sexually oriented entertainment to their intended market; and, neither is it the

intent nor effect of this section to condone or legitimize the distribution of obscene material.

2. ADULT USES DEFINED

The term adult use shall mean and include the following: any business where more than 25% of the gross revenues, 25% or more of the stock and trade, or 25% or more of the goods or paraphernalia displayed are of a sexually oriented or sexually explicit nature. Such goods and paraphernalia include, but are not limited to sexually explicit books, videos, movies, devices, computer software, and marital aids. Examples of adult uses include, but are not limited to, theaters or mini-motion picture displays where sexually explicit films or videos are shown, nude modeling studios, massage parlors, escort agencies or sexual encounter centers.

3. WHERE ALLOWED

Adult uses shall be allowed in the Industrial-Commercial and Highway-Commercial zones along Route 125 from the Brentwood Town Line north to Old Hedding Road, as a special exception only, provided that the following locational standards and site appearance criteria are complied with:

- A. No structure containing an adult use shall be allowed within Epping's designated Drug Free School Zone, within 1,000 feet of the property line of a church, cemetery, school, day care center, or within 500 feet of a residential structure, and shall not be located in excess of 300 feet from the front property line.*
- B. No sexually explicit material or advertising shall be visible from outside the building or town boundary line.*
- C. No private viewing rooms or booths shall be constructed unless one side is always open to a public central area.*
- D. No one under the age of 18 shall be permitted inside such a use and a procedure shall be developed to keep those under 18 from entering the building.*
- E. All operators and employees shall be of good moral character, meaning, among other things, no operator or employee shall have been*

convicted of a misdemeanor of a sexually related nature, within the previous five years.

[If Epping does not zone for Adult Businesses, they can, by law, locate anywhere in town.]

Results:

616 - YES 177 - NO ARTICLE 3 Passed

ARTICLE 4:

To see if the Town will vote to amend Article 3. - Industrial/Commercial Zone, to add a newly created section entitled: non-conforming use:

Results:

544 - YES 218 - NO ARTICLE 4 Passed

ARTICLE 5

To see if the Town will vote to amend Article 2. - all zones, expansion of non-conforming uses: to amend the paragraphs to read as follows: *"the enlargement or expansion of non-conforming uses or structures may not exceed twenty (20%) percent of its original use or structure, and shall meet all setback requirements"*.

Results:

486 - YES 264 - NO ARTICLE 5 Passed

ARTICLE 6:

To see if the Town will vote to amend Article 12. - definitions, by adding the following definition: *Commercial use: activity involving the sale of goods or services carried out for profit.*

Results:

ARTICLE 7:

To see if the Town will vote to change any reference in the zoning ordinance of "home business occupation" to "home occupation".

Results:

560 - YES

202 - NO

ARTICLE 7 Passed

ARTICLE 8:

To see if the Town will vote to amend Article 12 - definitions, by added the following definition:

Home Occupation: A Home Occupation is a professional or service occupation or business carried out from the home which is clearly accessory and subordinate to the residential use of the property.

Results:

594 - YES

242 - NO

ARTICLE 8 Passed

ARTICLE 9:

To see if the Town will vote to amend Article ii. - High Density Residential Zone sub-section 5.9 - number 3. projects, by adding a new letter a. To read as follows:

a) Maximum Density - Three (3) or more dwelling units, 10,000 square feet per unit.

Results:

534 - YES

260 - NO

ARTICLE 9 Passed

ARTICLE 10:

To see if the Town will vote to amend Article 8. - Floodplain Development Ordinance, by adding a new section to read as follows:

8.9.4 "Recreational vehicles placed on sites within Zones A1-30, AH, and AE shall either (I) be on the site for fewer than 180 consecutive days, (II) be fully licensed and ready for highway use, or (III) meet all standards of section 60.3 (b) (1) of the National Flood Insurance Program Regulations and the elevation and anchoring requirements for "manufactured homes" in Paragraph (c) (6) of Section 60.3.

The purpose of this amendment is to comply with the requirements of the Federal Emergency Management Agency (FEMA), who is requiring that all National Flood Insurance Program ordinances include this.

Results:

591 - YES 230 - NO ARTICLE 10 Passed

ARTICLE 11:

To see if the Town will vote to amend Article 8.-Floodplain Development Ordinance, by adding a new definition to read as follows:

8.1.21. "Recreational Vehicle" means a vehicle which is (a) built on a single chassis; (b) 400 square fee or less when measured at the largest horizontal projection; (c) designed to be self propelled or permanently towable by a light duty truck; and (d) designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel or seasonal use."

The purpose of this amendment is to comply with the requirements of the Federal Emergency Management Agency (FEMA), who is requiring that all National Flood Insurance Program ordinances include this.

Results:

581 YES 214 NO ARTICLE 11 Passed

ARTICLE 12:

Are you in favor of rescinding 'LIGHT INDUSTRIAL AND COMMERCIAL' as a permitted use in the West Epping Business Zone?

Results:

ARTICLE 13:

Are you in favor of an amendment to the Zoning Ordinance, Article 2, West Epping Business Zone 3.1 and permitted uses to extend to the center line of Route 101?

Results:

393 - YES

457 - NO

ARTICLE 13 Failed to Pass

ARTICLE 14:

Are you in favor of adding Commercial use in the High Density as a permitted use on Main Street?

Results:

467 - YES

386 - NO

ARTICLE 14 Passed

ARTICLE 15:

Do you approve of having two (2) sessions for the annual Town Meeting in this Town, the first session for choice of town officers elected by an official ballot and other action required to be inserted on said official ballot and the second session, on a date set by the Selectmen, for transaction of other business?

Results:

551 - YES

293 - NO

ARTICLE 15 Passed

MARCH 15, 1994

The recessed Town Meeting was called to order at 7:05 p.m. by Moderator Harold K. LaPierre, Jr. who read the rules of procedure for the meeting. A motion was made by Selectman Roger Gauthier and seconded by James McGeough to accept the rules as read. The motion was passed with a hand vote.

ARTICLE 16:

To act on the reports of the Selectmen, and such other Town Officers, boards, and committees and all commissions who are required by law to make such reports.

Results

A motion was made by Selectman Kim Sullivan and seconded by Roger Gauthier to accept the article. The article passed with a hand vote.

ARTICLE 17:

To see if the town will authorize the Board of Selectmen to accept the dedication of any street shown on a subdivision plat approved by the Planning Board, provided that such street has been constructed to applicable town specifications as determined by the Board of Selectmen or their agent.

Results

A motion was made by Kim Sullivan and seconded by Roger Gauthier to accept the article as read. The motion passed with a hand vote.

ARTICLE 18

Shall the town accept the provision of RSA 33:7 providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectmen to issue tax anticipation notes?

Results

A motion was made by Kim Sullivan and seconded by Selectman James Boynton to accept the article as read. The motion passed with a hand vote.

ARTICLE 19

Shall the town accept the provisions of RSA 80:42 and 80:80 until specific rescission of such authority, to authorize the Board of Selectmen to administer, sell or otherwise dispose of any real estate or other town owned property acquired by tax title or otherwise, by public auction or other legal means and providing

that if such property is to be sold, then the same shall be advertised sixty (60) days in advance of sale with notice thereof being posted at three public places and area newspaper.

Results

The motion was made by Kim Sullivan and seconded by James Boynton to accept the article as read. Kim Sullivan then made a motion to amend the article to add the words "or to vary the manner of such sale or transfer as justice may require" after the phrase "or other legal means" so that the article, in its entirety reads:

Shall the town accept the provision of RSA 80:42 and 80:80 until specific rescission of such authority, to authorize the Board of Selectmen to administer, sell or otherwise dispose of any real estate or other Town owned property acquired by tax title or otherwise, by public auction or other legal means or to vary the manner of such sale or transfer as justice may require and providing that if such property is to be sold, then the same shall be advertised sixty (60) days in advance of sale with notice thereof being posted at three public places and in an area newspaper.

Results

The motion was seconded by Roger Gauthier. In the discussion that followed, it was mentioned that this change was recommended by Town Council to facilitate disposing of town property. The amendment was voted on and passed with a hand vote.

Joseph Foley made a motion to amend the article to include the following statement:

That the Town Meeting recommends that the Board of Selectmen abate interest charged at a rate greater than 12% on tax liens. This policy should become effective at the date of the next tax sale or tax lien procedure.

He went on to say that the current interest rate charged on delinquent taxes after the tax lien is 18% as is prescribed by State Statute. Twelve years ago, when interest rates were high, 18% may have been reasonable, but it is no longer. Town Meeting does not have the authority to change an RSA but it does have the

authority to recommend that the Board of Selectmen adopt a policy that would be fair.

The motion was seconded by Selectman Renald Cote. Kim Sullivan reaffirmed that the Town charged 18% because that is the rate set by the RSAs. We are currently paying only 5.75% - 6% interest for the Tax Anticipation Notes. An interest rate of 12% is still a good return for the Town.

Bradford Perry spoke against the amendment asking that the Town not put a cap on the Selectmen's ability to abate interest. Roger Gauthier said he did not see it as putting a cap on abatements, only as backing up the Selectmen for using their good judgment. Perry then asked if abating to 12% interest would be a limit. Foley responded that it was a recommendation only. Perry felt that the amendment was unnecessary. Gauthier saw it as a vote of confidence. Kim Sullivan said the abatement would be for all delinquent tax liens and would not be selective to only a few taxpayers. Gauthier proposed to abate any interest charged that was over 12%. Francis White asked what impact this would have on the Town's revenues. Sullivan stated it would probably be reduced by \$30,000. White felt that the Town could not afford such a reduction. The amendment was voted on and passed with a hand vote. Article 19 as amended, was then read and a vote was taken. The amended article passed with a hand vote.

ARTICLE 20

To see if the Town will vote to authorize the Board of Selectmen to accept on behalf of the town; gifts, legacies and devises made to the town in trust for any public purpose, as permitted by RSA 31:19.

Results

A motion was made by Kim Sullivan and seconded by James Boynton to accept the article as read. The article passed with a hand vote.

ARTICLE 21

Shall the Town accept the provisions of RSA 31:95-b providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectmen to apply for, accept and expend, without further action by the town meeting, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available

during the fiscal year? This authorization will remain in effect until rescinded by a vote of the Town Meeting.

Results

A motion was made by Kim Sullivan and seconded by James Boynton to accept the article as read. Dianne Gilbert asked if the Selectmen would be able to spend the unanticipated revenue without the vote of the Town. Kim Sullivan replied that they could as long as they did not spend funds in excess of the approved budget. The Selectmen would go to the Budget Committee for approval. The Moderator read RSA 31:95-b which says that the Selectmen should have the authority to accept and expend the funds. Roger Gauthier added that unanticipated revenue could not be used to balance the budget. The article was put a vote and passed with a hand vote.

ARTICLE 22

To see if the Town will vote to authorize the Board of Selectmen to accept gifts of personal property which may be offered to the town for any public purpose, pursuant to RSA 31:95-e. The Selectmen must hold a public hearing before accepting such gift, and the acceptance shall not bind the town to raise, appropriate, or expend any public funds for the operation, maintenance, repair, or replacement of any such personal property.

Results

A motion was made by Kim Sullivan and seconded by Roger Gauthier to accept the article as read. The article was passed with a hand vote.

ARTICLE 23

Shall the Town accept the provisions of RSA 31:95-b providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectmen to apply for, accept and expend, without further action by the town meeting, unanticipated money from a state, federal, or other government unit or a private source which becomes available during the fiscal year?

Results

A motion was made by Kim Sullivan and seconded by Roger Gauthier to accept the article as read. Joseph Foley asked what the difference was between Articles 21 and 23. Since there appeared to be no difference, Paul Spidle made a motion to table the article. It was seconded by Roger Gauthier. A hand vote was taken and the article was tabled.

ARTICLE 24

Shall the Town accept the provisions of RSA 202-a:4-c providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the public library trustees to apply for, accept and expend, without further action by the Town Meeting, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year?

Results

A motion was made by Kim Sullivan and seconded by Roger Gauthier to accept the article as read. The article was passed with a hand vote.

ARTICLE 25

To see if the Town will vote to authorize the Planning Board, pursuant to RSA 674:431, to review and approve or disapprove site plans for the development or change or expansion of use of tracts for non-residential uses or for multi-family dwelling units.

It shall be the duty of the town clerk, pursuant to RSA 674:43 to file with the Rockingham County Register Of Deeds, a certificate of notice showing that the Planning Board has been so authorized and giving the date of such authorization. The authority hereby conferred on the Planning Board shall be in addition to the authority to review site plans for the development of tracts for non-residential uses granted at the annual Town Meeting of 1977 and the authority to review site plans for development of tracts for multi-family uses granted at the annual meeting of 1971.

Results

A motion was made by Kim Sullivan and seconded by James Boynton to accept the article as read. Marilyn Perry explained that this article would make it clear

that the authority for approving expansions and changes in use would rest with the Planning Board. The article was passed with a hand vote.

ARTICLE 26

To see if the Town will vote to rescind the vote of the Annual Town Meeting of 1969 approving Article #9, Article #10, Article #11, and Article #14; thereby conveying the authority of the Water and Sewer Commission back to the Board of Selectmen. The articles to be rescinded are as follows:

(Article #9, 1969) - To see if the Town will vote to establish a Board of Sewer Commissioners, consisting of three members, which, Board shall perform all the duties and possess all powers pursuant to RSA Chapter 252.

(Article #10, 1969) - to see if the Town will vote to vest the management, control and direction of the Water Works System in a Board of Water Commissioners, consisting of three members which the Board shall have powers and duties as may be prescribed pursuant to RSA Chapter 38.

(Article #11, 1969) - To see if the Town will vote to combine the functions of Sewer Commissioners and Water Commissioners, to enable one Board consisting of three members to carry out the powers of each function.

(Article #14, 1969) - To elect by ballot three commissioners to serve the combined functions of Sewer and Water Commissioners, to hold office for three years, two years and one year respectfully.

NOTE A "YES" vote will abolish the Water and Sewer Commission. A "NO" vote will retain the Water and Sewer Commission.

Results

A motion was made by Kim Sullivan and seconded by James Boynton to accept the article as read. Jack Lavoie then made a motion to table the article. The motion was seconded by Ron Nowe. A hand vote was taken; YES 60, NO 104. The article was not tabled. A discussion followed in which Kim Sullivan said this was not an attempt by the Selectmen to gain more power or to confiscate Water & Sewer funds. Instead it was their wish to eliminate dissension as to whether the District was part of the Town or a separate entity. The Town already does the bookkeeping and payroll for the Water & Sewer Commission and it is hoped this would result in less duplication of work. Also there would be better cooperation between the Highway Department and the Water & Sewer personnel

and there would be no reduction in service. Nancy Haberstroh raised the concern that the Town would sell the water system to a water company. Roger Gauthier replied that the Selectmen had no intention of selling to an outside water company. Francis White expressed concern that we might need a Director of Public Works and asked all selectmen if they would pledge not to create this new position. The selectmen agreed that they would not create such a position. Jack Lavoie spoke against the article claiming there would be no savings to the Town and that it was the Water & Sewer Commissioners who were able to get the water tower repaired and that the tower is an asset to the Town. Ron Nowe commented that the reason we now have 5 Selectmen instead of 3 is because there was too much work for 3 Selectmen. Should we be giving more work to the Board? Roger Gauthier replied that there would be enough time to handle the additional responsibilities and that the Town would continue to employ the licensed operator now employed by the Water & Sewer Commission. A motion was made by James McGeough and seconded by Paul Spidle to move the question. The article was voted on by ballot. The results were: YES 98, NO 88. The article passed.

ARTICLE 27

To see if the Town will vote to raise and appropriate the sum of \$32,500 to be expended to hire two additional police officers. Only as much of this appropriation shall be expended as is offset by receipt from a Police Hiring Supplement grant for which the town has applied.

Results

A motion was made by Kim Sullivan and seconded by Roger Gauthier to accept the article as read. Richard Newman, Acting Chief, spoke in favor of the article and emphasized that the money would not be spent unless the grant is approved. The Police Department is now shorthanded and this grant would give the Town additional personnel at very little expense. It would also result in fewer Part Time hours. If the Town does not pass this article another Full Time officer will be requested next year which would be paid for completely by the Town. A motion was made by Kim Sullivan and seconded by Roger Gauthier to table this article. A hand vote was taken and the article was not tabled. Roger Gauthier expressed concern that once we had hired 2 additional officers it would be difficult to reduce the force at a later date. Tom Carleton spoke for the Budget Committee saying they felt the article was in the best interest of the Town and when the grant expires the Town may need the extra officers. We are now staffed one or two officers less than other towns with a similar population. The article was passed with a hand vote.

ARTICLE 28

To see if the Town will vote to raise and appropriate the sum of one hundred fifty thousand dollars (\$150,000) for the expenses of conducting a complete revaluation by the New Hampshire Department of Revenue Administration, Appraisal Division, of the real property of the town, to be conducted including costs of contracted services, supplies and other materials required for the revaluation. This will be a non-lapsing account per RSA 32:3 vi, and will not lapse until the revaluation is completed or in two years, whichever is less.

Results

A motion was made by Kim Sullivan and seconded by James Boynton to accept the article as read. Kim Sullivan explained that the last assessment was done in 1987 and 1988. Our equalization ratio is now at 139% and there is a 21% variance within groups of properties. The Town has been challenged on many of its assessments. It is now our turn to have a revaluation done by the state and they have a reputation for doing a fair job. They will charge us by time required and supplies used. We will be supplied with data to use in our computer system that will enable us to update our files every 2 or 3 years. In 10 years we will probably need to have another complete revaluation done. Paul Spidle questioned whether the Town could afford the expense this year. It would mean an increase in the tax rate of \$.65. When added to increases approved at the School District Meeting we could be looking at an additional \$3.00 on the tax rate. Because real estate prices are on the way up he urged the Town to wait one more year and to accept competitive bids from private companies. Virginia LaPierre urged the Town to vote for revaluation now since we might have to wait years to be eligible for another state revaluation. A motion was made by Brendan Splaine and seconded by Marion Nouvertne to move the question. A ballot vote was taken. The results are YES 110, NO 76. The article passed.

ARTICLE 29

To see if the Town will adopt the following ordinance:

I. LOITERING ORDINANCE

A. Definition:

- 1.) "Person" shall mean any person, firm, partnership, association, corporation, company or organization of any kind.

2.) "Public Place" shall mean any place to which the public has access and shall include any street, highway, road, alley or sidewalk. It shall also include the front or the neighborhood of any store, shop, restaurant, tavern or other place of business, and public grounds, areas, parks, as well as parking lots or other vacant private property not owned by or under the control of the person charged with violating this ordinance or in the case of a minor, not owned or under the control of a parent or guardian.

3.) "Parent or Guardian" shall mean and include any adult person having care or custody of a minor whether by reason of blood relationship, the order of any court of competent jurisdiction or otherwise.

B. Certain Conduct Prohibited:

No person or persons shall with intent conduct themselves in such a manner as to:

1. Create or cause to be created a danger of a breach of the peace;
2. Unreasonably create or cause to be created any disturbance, annoyance or intimidation to the comfort and repose of any person;
3. Obstruct the free passage of pedestrians or vehicles on or upon any public place defined in section A.2.

C. Discretion of the Police Officer:

Whenever any police officer shall, in the exercise of reasonable judgment, decide that the presence of any person or persons in any public place is causing any of the conditions enumerated in section B., he/she deems it necessary for the preservation of the public peace and safety, order that person or persons to leave that public place. Any person or persons who shall refuse to leave after being ordered to do so by a police officer shall be guilty of a violation of this ordinance.

D. Notice to Parent or Guardian of a Violation by a Minor:

Whenever any minor under the age of eighteen (18) years is charged with a violation of this ordinance, his or her guardian shall be notified of this fact by the Chief of Police or any other person designated by him to give such notice.

E. Temporary Detention of Minor(s)

Whenever any police officer, in the exercise of reasonable judgment, decides that a minor is causing any of the conditions enumerated in section B., he/she may temporarily take said minor into custody and detain said minor until released into the custody of his or her parent or guardian.

F. Responsibility of Parent or Guardian for Subsequent violation by a Minor:

No parent or guardian, as defined in section A.3, of a minor under the age of eighteen (18) years shall knowingly permit that minor to conduct themselves in violation of this ordinance.

G. Penalty:

Any person or persons violating either sections B or E of this ordinance shall be guilty of a violation, punishable by a fine of not less than Fifty Dollars (\$50.00) and not more than One Hundred Dollars (\$100.00) for the first offense, and the fine shall be One Hundred Dollars (\$100.00) for each and every subsequent offense.

H. Validity:

If any section or part of a section or paragraph of this ordinance is declared invalid or unconstitutional, it shall not be held to invalidate, or impair the validity, force or effect of any other sections, or part of a section or paragraph of this ordinance.

I. This ordinance shall replace all other Loitering Ordinances previously adopted by the Town of Epping.

Results

A motion was made by Kim Sullivan and seconded by Paul Spidle to waive the reading of the article. It was so voted. A motion was made by Kim Sullivan and seconded by Lee Limperis to accept the article as printed in the warrant. In the discussion that followed it was stated that minors are loitering in the downtown area and the Police are unable to enforce any penalty. This article was drafted by County Attorney Carleton Eldridge to correct the problem. A question was raised if there was a misprint in the printed article in Section G and if the Section E referred to should be Section F. Kim Sullivan made a motion to amend the article to change Section G to read:

Any persons violating either sections B or F of this ordinance shall be guilty of a violation, punishable by a fine of not less than fifty dollars (\$50.00) and not more than one hundred dollars (\$100.00) for the first offense, and the fine shall be one hundred dollars (\$100.00) for each and every subsequent offense.

The motion to amend was seconded by Roger Gauthier. The amendment was voted and passed with a hand vote. Rev. James Stirling spoke of the serious youth problem in the community and urged the Selectmen to form a youth committee with members from the 13-25 year old age group and members from the over 25 year old age group. He would be willing to serve on such a committee. Nancy Haberstroh asked how the fines would be collected. Officer Ditmar answered that the fines are paid through the court and the fees are then returned to the Town. The amended article passed with a hand vote. The vote was unanimous.

ARTICLE 30

To see if the Town will rescind the Anti-Nuisance Ordinance adopted by the Town Meeting on March 20, 1979 (Article #27) only if Article # 29 of this 1994 Warrant passes and is adopted which will supersede all other ordinances of this nature.

Results

A motion was made by Kim Sullivan and seconded by Roger Gauthier to accept the article as read. The article passed unanimously with a hand vote.

ARTICLE 31

To see if the Town will vote to raise and appropriate the sum of \$17,000 to purchase ten (10) self contained breathing apparatus for the Epping Fire Department.

Results

A motion was made by Kim Sullivan and seconded by Renald Cote to accept the article as read. Fire Ward Cliff Cray explained the benefits of the proposed new equipment. He also told of the many equipment purchases already made by the Ambulance Association from their funds. Virginia LaPierre asked for a round of

applause to show appreciation for the services performed by the Ambulance and Fire Department personnel. Article 31 was then voted with a hand vote and passed unanimously.

ARTICLE 32

To see if the Town will vote to require an annual public hearing for the race track operations and schedules to be held no later than the end of November of each year for the next year's racing season, and to establish the month of January to be the month in which the permits are or are not granted by the Board of Selectmen.

Results

A motion was made by Kim Sullivan and seconded by Roger Gauthier to accept the article as read. Kim Sullivan then made a motion to amend the article as follows:

To see if the Town will vote to require an annual public hearing for the race track operations and schedules to be held no later than the last day of November of each year for the next year's racing season and to issue such permits no earlier than December first of each year.

Results

The motion was seconded by Roger Gauthier. Paul Spidle asked if there would be enough time to require corrections to be made to the track. The Selectmen replied that they could issue conditional permits and that the track must be open for inspection at all times, even during the season when racing is taking place. The amendment was passed with a hand vote. The amended article was then voted and passed with a hand vote.

ARTICLE 33

To see if the Town will vote to raise and appropriate the sum of \$ 45,512 to be distributed to the organizations listed below in the amounts noted for services estimated to be rendered to residents of the Town during 1994:

Requested

Recommended

A Safe Place	500	500
AIDS Response of the Seacoast	1,000	0
American Red Cross	2,522	0
Area Homemaker Home Health Aide Service	2,900	2,610
Cross Roads House	816	0
Epping Youth Athletic Association	3,000	3,000
Lamprey Health Care	3,400	3,400
Retired Senior Volunteer Program	300	300
Richie McFarland Children's Center	3,750	2,475
Rockingham Counseling Center	5,000	4,500
Rockingham County Community Action Program	11,080	8,507
Rockingham Nutrition & Meals On Wheels Program	2,640	2,570
Rockingham Visiting Nurse Association and Hospice	6,800	6,800
Seacoast Big Brother/Big Sister Program	6,300	6,120
Seacoast Hospice	1,500	1,480
Seacoast Mental Health Center	2,000	2,000
Sexual Assault Support Services	1,266	1,250
<u>SPCA of New Hampshire</u>	<u>1,750</u>	<u>0</u>
Total	\$56,524	\$45,512

Results

A motion was made by Roger Gauthier and seconded by Lee Limperis to waive the reading of the lines. The motion passed. Kim Sullivan made a motion to accept the article as written; it was seconded by Roger Gauthier. Paul Spidle asked how the Budget Committee evaluated the requests from the individual agencies. James McGeough responded that the Budget Committee sent letters to the charities asking what each agency did for the Town and asked for a Balance Sheet showing how the funds were distributed between Epping and other towns. As a further guideline, they wanted the recommended amount to be similar to last year's appropriation and wanted to add no new agencies. Rick Pimental felt we should have no obligation to support these organizations since we have no control over how they spend their money. Brendan Splaine stated that these organizations donate free time to help people who do not have funds to pay for the services. Dianne Gilbert pointed out that these agencies are not charities, they are private nonprofit organizations. Many of these organizations get funding on several different levels including through the County Tax. She urged

the Selectmen to work with the County Commissioners to avoid "double dipping". Dianne Gilbert made a motion to amend this article to eliminate funding for the following agencies which are already supported by the County Tax: A Safe Place, Area Homemaker Home Health Aide Service, Rockingham Visiting Nurse Association and Hospice, and Sexual Assault Support Services. This would reduce the recommended funding by \$11,160.00. The motion was seconded by Francis White. Stanley Ostaszewski spoke against the article, particularly objecting to the lack of support for Scouting organizations while funding for Seacoast Big Brother/Big Sister Program is included. Marcy Morris spoke for the article, emphasizing the benefits of prevention services. A representative from Seacoast Hospice was allowed to speak and told of the services provided to Epping residents during the previous year. Dan Bennis spoke in support of the services offered by these organizations, and James Boynton spoke in favor of the Rockingham County Community Action Program which gave \$248,220 in services to Epping residents. A question was raised as to the cost of the entire article. The Selectmen replied that it would be \$.25 per thousand. The amendment to the article was then voted by hand vote. The results were YES 48, NO 116. The amendment failed. The original article was then voted by ballot. The results were YES 119, NO 52. The article passed.

ARTICLE 34

To see if the Town will vote to authorize the Board of Selectmen to determine the size of the Recreation Commission, which was established with a membership of five by the Town Meeting of March 7, 1972, in accordance with RSA 35-b:1.

Results

A motion was made by Kim Sullivan and seconded by Roger Gauthier to accept the article as read. Kim Sullivan explained that the current Recreation Commission requested that the Town expand the commission to get more residents involved. The article passed with a hand vote.

ARTICLE 35

To see if the Town of Epping will vote to raise and appropriate the sum of \$2,000.00 for replacement of existing carpet and other repairs to the Harvey-Mitchell Memorial Library.

Results

A motion was made by Kim Sullivan and seconded by James Boynton to accept the article as read. Library Trustee Deborah McConnell stated that the funds would be spent both for carpeting and for security related repairs. Paul Spidle added the support of the Taxpayers Association. The article was passed unanimously with a hand vote.

ARTICLE 36

To see if the Town will vote raise and appropriate the sum of \$ 2,136,921, which represents the operating budget as recommended by the Budget Committee. Said sum does not include any special articles elsewhere addressed.

Results

A motion was made by Kim Sullivan and seconded by Renald Cote to accept the article as read. Kim Sullivan made a motion to amend the article to appropriate the sum of \$2,176,921. The increase of \$40,000 is due to the increased expenses of snow plowing already incurred this year. The amendment was seconded by Roger Gauthier. The amendment was passed with a hand vote. The amended article was then passed with a hand vote.

ARTICLE 37

To transact any other business that may legally come before this meeting.

Results

A motion was made by Roger Gauthier and seconded by Kim Sullivan to adjourn the meeting. The meeting was adjourned at 10:22 PM.

Respectfully submitted,

*Linda Foley
Town Clerk*

March 30, 1994



BOARD OF SELECTMEN

CONGRATULATIONS! This year, the Town of Epping finally weathered the storm of fiscal deficit and emerged stronger, both financially and administratively. This success didn't come from the efforts of a single person or department, but from you, the residents of Epping. You stood behind the recommendations of your elected and appointed officials in their efforts to give you responsible and effective stewardship of your tax dollar. We started this year with a \$90,000 deficit and ended with a \$134,000 surplus. The Selectmen are pleased to report to you that Epping today is enjoying a stronger position of financial stability.

We would be remiss in the performance of our duties as officials without a strong word of caution. We are projecting that we will face additional challenges in the years ahead. There will be pressures on our town from increasing population, developers requesting services, eventual expansion of school facilities, expansion of the sewer system to handle the needs of commercial and industrial growth, the Lamprey River impacts and the eventual re-permitting of our sewer system, a road repair program, library expansion, and the need for a Fire, Ambulance, Police, and Civil Defense Safety Complex. All these needs, coupled with the increasing costs for nearly everything, will require us to examine how we conduct business in Epping. Simply stated, we must run Epping in a business-like manner, and we must strategically prepare ourselves for our future.

It has been proposed, in a petitioned warrant article, that we treat current businesses and welcome new businesses in a respectable fashion. The Selectmen agree wholeheartedly. We will protect the interests of all residents and businesses now and in the future. We must exercise sound and calculated judgment in our treatment of our valued resources. We encourage all boards to work with the attitude that Epping needs to keep its current businesses and to reasonably and aggressively work with others seeking to locate here. We must constantly examine our methods of operation to be sure we are as open as we say we are and maintain a consistent and focused agenda.

We are pleased to report that a growing number of town initiatives have already surfaced in this regard: the Industrial Development Committee has held mini-meetings with prospective developers; the Budget Committee's Balanced Budget and Strategic Budget Workshops are now in the developmental stages; the Planning Board is reviewing definitions of commercial and industrial zones; the Planning Board and Industrial Development Committee are discussing long-range development planning; the Selectmen and School Board are bringing aboard a facilitator for strategic planning; and the Board of Selectmen actively

supports the entry of new businesses in Epping to broaden our tax base and take some of the tax burden off home owners and existing businesses.

As for town government accomplishments during the year, we are extremely pleased to announce that the five-person Board of Selectmen and the town administration have been productive.

- Selectmen have been assigned to many departmental boards, providing a communication link with these departments. This has shortened the procedural process in many cases.
- The Highway Department, operating under the same budget as 1993, accomplished much more in 1994 than the preceding year. After cost studies revealed considerable money could be saved, the department purchased a large truck, plow, and sander. Road work produced fill for the dump at no additional cost to the Town. The Mill Street bridge was repaired extending its useful life and saving considerable money. Most catch basins have been located, opened, and cleaned to prevent future blockage and are marked. Selectman Cote has placed knowledge, hard work and dedication into reshaping this department and we commend him for a job well done.
- The recycling center is operating efficiently. Contract negotiations are underway that we hope will significantly reduce our disposal costs at the center.
- Nearly all the Water and Sewer Department outstanding billings have been brought current. Almost all houses on the system are now metered. A water infiltration study has been set for Spring to study unwanted infiltration impacts on the system to reduce gallonage into the lagoons.
- A number of legal cases have been settled through negotiation, as opposed to expensive legal proceedings, with minimal financial impact to the Town.
- The Town Clerk's office is offering expanded mail-in services in vehicle registrations.

- Delinquent taxes, outstanding tax issues and adjustments to questionable reserve revenues are much lower than in the recent past, adding to Epping's future financial stability.
- The Selectmen transferred stewardship of a large tract of land along the Lamprey River in West Epping to the Conservation Commission. We have been working with the Lamprey River Study Commission, National Parks Service, Congressmen, and others to provide a win-win solution for Epping and "our Lamprey River."

What will we face in the future is an unknown. What we have faced and resolved together these past years is commendable, but the future of Epping must be shaped by you, the residents of Epping. Your selectmen, departments, and boards can do their best, but they cannot be wholly responsible for our growing community. These people can only guide you toward logical growth of the town you support with your taxes, the schools where you send your children, and the place you call home. Consider not only paying your taxes and "second guessing" their efforts, consider volunteering a small block of your time to make your town the quality one you deserve.

The Selectmen wish to thank all of the elected officials, employees, board and committee members, and volunteers for the quality time you gave in support of the Town of Epping in 1994.

It has been our pleasure to serve you this year.

Board of Selectmen:

**James Boynton
Ronald Cote
Roger Gauthier
Lee Limperis
Kim Sullivan**

CALCULATION OF TAX RATE FOR 1994

\$/1,000

Town Appropriation	\$ 2,423,933		
Less: Local Revenues	1,244,465		
Less: Shared Revenues	30,385		
Add: Overlay	45,310		
Add: War Credits	<u>41,559</u>		
Net Town Appropriation		\$ 1,235,952	
Municipal Tax Rate			5.37
--School Portion--			
Due to School District	4,252,681		
Less: Shared Revenues	<u>94,298</u>		
Net School Appropriation		4,158,383	
School Tax Rate			18.04
--County Portion--			
Due to County	226,319		
Less: Shared Revenues	<u>6,287</u>		
Net County Appropriation		220,032	
County Tax Rate			0.95
Total Property Taxes		5,614,367	
Less: War Service Credits		<u>(41,559)</u>	
Total Property Tax Commitment		\$ 5,572,808	

SUMMARY OF VALUATION

Value of Land Only

Current Use Land (9,690 acres)	1,691,564	
Residential Land (9,062 acres)	96,068,393	
Commercial/Industrial Land (609 acres)	10,608,439	
		108,368,396

Value of Buildings Only

Residential	109,177,681	
Manufactured Housing	11,456,180	
Commercial/Industrial	7,671,550	
		128,305,411

Tax Exempt (\$ 5,910,900)

Public Utilities 3,042,000

Valuation before exemptions 239,715,807

Blind exemptions (7)	105,000	
Elderly exemptions (90)	4,280,000	
Totally & permanently disabled (1)	173,100	
School/religious exemptions	4,682,885	
		<u>(9,240,955)</u>

Net taxable valuation 230,474,852

Current Use Report

	Acres	Full Value	Current Use Value
Farm Land	1,417	21,956,053	880,247
Forest Land	7252	5,640,644	792,384
Unproductive Land	41	127,700	823
Wetland	981	2,374,505	18,110

SUMMARY OF APPROPRIATIONS

As voted at the 1994 Town Meeting

General Government	
Executive	137,900
Election, Registration & Vital Statistics	21,900
Financial Administration	107,530
Revaluation of Property	162,800
Legal Expense	35,000
Planning and Zoning	40,650
General Government Building	36,000
Cemeteries	6,600
Insurance	58,000
Advertising and Regional Associates	6,100
Public Safety	
Police	350,587
Ambulance	82,110
Fire	98,685
Bldg. Inspection	39,700
Highways and Streets	
Highways and Streets	254,610
Street Lighting	15,600
Sanitation	
Solid Waste Collection	30,400
Solid Waste Disposal	203,600
Sewage Collection and Disposal	121,000
Recycling	16,200
Water Distribution and Treatment	
Water Services	67,800
Health	
Pest Control	2,900
Health Agencies and Hospitals	24,815
Welfare	
Direct Assistance	39,400
Vendor Payments	17,697
Culture and Recreation	
Parks and Recreation	20,700
Library	36,500
Patriotic Purposes	900
Conservation	
Other Conservation	1,020
Economic Development	750

Debt Service	
Princ.-Long Term Bonds & Notes	207,667
Int.-Long Term Bonds & Notes	36,712
Interest on Tax	<u>100,000</u>
TOTAL APPROPRIATIONS	2,381,833

SOURCE OF REVENUE

Taxes	
Land Use Change Taxes	1,000
Yield Taxes	2,500
Interest & Penalties on Delinquent Taxes	255,000
Licenses, Permits and Fees	
Business License and Permits	13,500
Motor Vehicle Permit Fees	350,000
Other Licenses, Permits & Fees	20,000
From State	
Shared Revenue	71,131
Highway Block Grant	91,284
Water Pollution Grants	17,650
Other	32,500
Charges for Services	
Income from Departments	120,000
Other Charges	2,100
Miscellaneous Revenues	
Sale of Municipal Property	8,700
Interest on Investments	5,800
Other	35,000
Interfund Operating Transfers In	
Special Revenue Fund	22,000
Sewer-	121,000
Water-	67,800
Trust and Agency Funds	<u>7,500</u>
TOTAL REVENUES AND CREDITS	\$1,244,465

Tax Collector's Report (MS-61)
For the Town of Epping For the Year Ending Dec. 31, 1994

	1994 Levy	1993 Levy	1992 Levy	1991 Levy
Property Taxes Uncollected, Committed and Other Debits				
UNCOLLECTED TAXES				
- BEG. OF YEAR:				
Property Taxes	XXXXXXX	1,147,705		
Land Use Change	XXXXXXX			110,230
Yield Taxes	XXXXXXX			2,892
Utilities	XXXXXXX	69,896	16,041	
TAXES COMMITTED - THIS YEAR:				
Property Taxes	5,604,823		XXXXXXX	XXXXXXX
Land Use Change	6,440		XXXXXXX	XXXXXXX
Yield Taxes	8,068		XXXXXXX	XXXXXXX
Utilities	113,093		XXXXXXX	XXXXXXX
OVERPAYMENT:			XXXXXXX	XXXXXXX
Property Taxes	19,276	76,802	16,911	12,492
Utilities		78		
Land Use Change				
Yield Taxes				
Net Adjustments	1,860	16		
Interest Collected on Delinquent Tax	11,625	65,698	4,001	
Collected Penalties	140	16,819		
TOTAL DEBITS	5,765,325	1,377,014	36,953	125,614

Tax Collector's Report (MS-61)
For the Town of Epping for the Year Ending Dec. 31, 1994

	1994 Levy	1993 Levy	1992 Levy	1991 Levy
Property Taxes Collected, Abated and Other Credits				
REMITTED TO TREAS.				
DURING FY:				
Property Taxes	4,597,944	1,141,875		
Land Use Change	1,060			2,500
Yield Taxes	2,030			
Utilities	89,461	57,295	12,015	
Interest	11,625	65,698	4,001	
Penalties	140	16,819		
Abatements Made:				
Property Taxes	35,135	80,256	16,911	12,492
Land Use Change				101,250
Yield Taxes	43			
Utilities	4,552	1791	753	
Curr. Levy Deeded	24,718	2,392		
Net Adjustments	1			
UNCOLLECTED TAXES-END OF YEAR				
Property Taxes	968,162			
Land Use Change	5,380			6,480
Yield Taxes	5,995			2,892
Utilities	19,079	10,888	3,273	
TOTAL CREDITS	5,765,325	1,377,014	36,953	125,614

Tax Collector's Report (MS-61)
For the Town of Epping for the Year Ending Dec. 31, 1994

	1993 Levy	1992 Levy	1991 Levy	1990 Lev
Liens Taken for Unpaid Property Taxes				
Unredeemed Liens at Beg. Of Fiscal Year		681,851	419,116	210,365
Liens Executed During Fiscal Year	898,138			
Interest & Costs Collected After Lien Execution	17,461	72,571	121,828	33,730
Overpayments	6,603			
Net Adjustments		55		
TOTAL DEBITS	922,202	754,477	540,944	244,095
REMITTANCE TO TREASURER				
Redemptions	384,970	297,997	362,718	71,625
Interest/Costs	17,461	72,571	121,828	33,730
Net Adjustments	1,816		1,417	919
Abatements	36,053	36,267	8,857	57,865
Liens Deeded	24,927	26,948	26,388	38,567
Balance Unredeemed Liens	456,975	320,694	19,736	41,389
TOTAL CREDITS	922,202	754,477	540,944	244,095

DATE	NAME OF TRUST FUND	USE	HOW INVESTED	%	PRINCIPAL				INTEREST				Balance		P. & I. End Yr.
					Balance Beg. Yr.	New Funds	Withdraw	Balance End. Yr.	Balance Beg. Yr.	%	Inc. for Year	Amount	End Yr.	Expended for Yr.	
1898	Lovell J. Brock	CBL	Com. Trust. #1	0.25%	122.51			122.51	211.20	0.00	19.64	230.84	353.35		
1899	George W. Plummer	CPC	Com. Trust. #1	1.72%	857.59			857.59	1,477.39	0.03	105.28	1,502.66	2,440.25		
1902	Eljah Gardner Jones	CBL	Com. Trust. #1	0.25%	122.51			122.51	148.40	0.00	11.66	158.06	280.57		
1903	Mary S. Burnham	CBL	Com. Trust. #1	0.12%	61.26			81.26	85.50	0.00	9.17	104.67	165.83		
1904	Rufus H. Smith	TWP	Com. Trust. #1	5.41%	2,703.71			2,703.71	130.49	0.04	136.17	180.17	2,863.86		
1905	Hannah Durgin	RDJ	Com. Trust. #1	0.25%	122.51			122.51	326.02	0.00	18.29	345.31	467.82		
1906	Lydla W. Ladd	CCC	Com. Trust. #1	2.45%	1,225.14			1,225.14	871.28	0.02	85.07	956.35	2,181.49		
1908	Horse W. Langley	CBL	Com. Trust. #1	1.23%	612.57			612.57	1,664.83	0.03	113.74	1,778.57	2,391.14		
1908	Mary E. Burnham	CBL	Com. Trust. #1	0.25%	122.51			122.51	280.80	0.00	19.64	300.44	422.95		
1913	Wm. A. Cudworth	CBL	Com. Trust. #1	0.12%	61.26			81.26	86.62	0.00	9.17	105.79	167.06		
1913	J. C. Bennett	CBL	Com. Trust. #1	0.18%	91.89			91.89	203.73	0.00	14.51	218.24	310.13		
1914	Annie M. Pike	CBL	Com. Trust. #1	0.18%	91.89			91.89	203.73	0.00	14.51	218.24	310.13		
1915	Walter Little	CBL	Com. Trust. #1	0.18%	91.89			91.89	203.73	0.00	14.51	218.24	310.13		
1916	Celia Stevens	CBL	Com. Trust. #1	0.25%	122.51			122.51	60.39	0.00	6.33	75.72	188.23		
1917	Abbie T. Spaulding	CBL	Com. Trust. #1	0.37%	183.77			183.77	119.22	0.00	9.26	128.46	312.25		
1918	Elizabeth A. Edgerly	CBL	Com. Trust. #1	0.12%	61.26			61.26	121.69	0.00	9.17	130.86	192.12		
1918	Fogg Fund	STC	Com. Trust. #1	0.25%	122.51			122.51	16.82	0.00	6.32	25.14	147.65		
1918	Harriet A. True	CBL	Com. Trust. #1	0.25%	122.51			122.51	280.00	0.00	20.14	310.14	432.65		
1919	Mary A. Jones	CBL	Com. Trust. #1	0.12%	61.26			61.26	121.82	0.00	9.17	130.79	192.05		
1920	Albert L. Norris	CBL	Com. Trust. #1	0.12%	61.26			61.26	38.42	0.00	3.09	41.51	102.77		
1920	James A. Conning	CBL	Com. Trust. #1	0.25%	122.51			122.51	285.76	0.00	20.00	305.76	428.29		
1920	Rebecca J. Foss	CBL	Com. Trust. #1	0.25%	122.51			122.51	281.51	0.00	19.71	301.22	423.70		
1922	Hosea B. Burnham	S&L	Com. Trust. #1	12.28%	8,125.70			8,125.70	300.89	0.08	313.98	455.88	6,581.58		
1923	Emma Clamage	CBL	Com. Trust. #1	0.25%	122.51			122.51	282.11	0.00	19.71	301.82	424.33		
1923	Sarah F. Wright	CBL	Com. Trust. #1	0.25%	122.51			122.51	282.11	0.00	19.71	301.82	424.33		
1923	Bessie A. Miles	CBL	Com. Trust. #1	0.25%	122.51			122.51	222.12	0.00	18.71	241.83	364.34		
1926	Carrie E. Norris	CBL	Com. Trust. #1	0.25%	122.51			122.51	220.09	0.00	14.80	235.49	358.00		
1926	Carrie E. Norris	CBL	Com. Trust. #1	0.25%	122.51			122.51	234.73	0.00	19.86	254.59	377.10		
1926	Fred H. Johnson	CBL	Com. Trust. #1	0.25%	122.51			122.51	248.80	0.00	19.64	288.44	391.95		
1926	Linda Tarbox	CBL	Com. Trust. #1	0.25%	122.51			122.51	280.80	0.00	19.64	300.44	422.95		
1926	Asa Robe	CBL	Com. Trust. #1	0.49%	245.02			245.02	684.40	0.01	45.95	744.35	988.37		
1926	Calab & Mary French	PLB	Com. Trust. #1	28.21%	14,102.10			14,102.10	684.51	0.21	722.79	1,651.29	15,153.39		
1927	Isabel Bartlett	CBL	Com. Trust. #1	0.25%	122.51			122.51	280.82	0.00	19.64	300.45	422.97		
1928	John O. Edgerly	CBL	Com. Trust. #1	0.25%	122.51			122.51	273.41	0.00	17.29	280.70	413.21		
1929	James A. Johnson	CBL	Com. Trust. #1	0.49%	245.02			245.02	636.28	0.01	42.53	678.81	923.83		
1929	Jacob H. Tilton	CBL	Com. Trust. #1	0.25%	122.51			122.51	282.45	0.00	18.79	302.24	424.75		
1929	Frank A. Miles	CBL	Com. Trust. #1	0.12%	61.26			81.26	111.51	0.00	9.17	120.68	181.94		
1929	Lew Thompson	CBL	Com. Trust. #1	0.25%	122.51			122.51	220.81	0.00	19.64	240.45	362.95		
1930	Lizzie Rundlett	CBL	Com. Trust. #1	0.25%	122.51			122.51	231.63	0.00	20.26	251.81	374.42		
1932	Daniel Gale	CBL	Com. Trust. #1	0.25%	122.51			122.51	280.21	0.00	19.64	299.85	422.95		
1933	George Hopkinson	CBL	Com. Trust. #1	0.25%	122.51			122.51	280.21	0.00	19.64	299.85	422.95		
1933	Mary E. P. Sanborn	TWP	Com. Trust. #1	15.38%	7,685.43			7,685.43	465.05	0.11	393.93	8,257.31	8,257.31		
1934	Mary E. P. Sanborn	CBL	Com. Trust. #1	0.49%	245.02			245.02	691.64	0.01	45.92	737.05	987.06		
1934	Almon L. True	CBL	Com. Trust. #1	0.25%	122.51			122.51	285.79	0.00	20.00	305.79	428.30		
1935	Sarah P. Prescott	CBL	Com. Trust. #1	0.55%	275.65			275.65	221.25	0.00	14.16	289.81	511.05		
1940	Alfred Trank Bickie	CBL	Com. Trust. #1	0.31%	153.14			153.14	106.22	0.03	7.87	161.01	267.23		
1941	Hattie Chase	CBL	Com. Trust. #1	0.25%	122.51			122.51	281.13	0.00	19.71	300.84	423.35		

DATE	NAME OF TRUST FUND	USE	HOW INVESTED	%	PRINCIPAL				INTEREST				Balance End Yr.	P. B. I. End Yr.
					Balance Beg. Yr.	New Funds	Withdrawn	Balance End Yr.	Inc. for Year	%	Amount	Expended for Yr.		
1943	George B. True	Fam	Com. Trust #1	0.25%	122.51			122.51	327.83	0.00	10.08		347.80	470.20
1943	Joseph A. Eggerly	CBL	Com. Trust #1	0.40%	245.02			245.02	53.45	0.01	33.82		597.07	842.08
1943	Marcus M. Taylor	CBL	Com. Trust #1	0.40%	245.02			245.02	576.74	0.01	44.39		823.12	868.14
1943	Frank B. Blaisdel	CBL	Com. Trust #1	0.25%	122.51			122.51	292.87	0.00	20.36		313.23	435.74
1945	Matthew J. Harvey	CBL	Com. Trust #1	0.25%	122.51			122.51	378.98	0.01	21.84		398.80	521.11
1946	Charles E. Gier	CBL	Com. Trust #1	1.23%	612.57			612.57	1,012.27	0.00	125.85		2,037.82	2,550.49
1947	Milton J. By	CBL	Com. Trust #1	0.25%	122.51			122.51	241.87	0.00	20.36		262.23	384.74
1947	Cyrus Sanborn	CBL	Com. Trust #1	0.40%	245.02			245.02	634.72	0.01	42.53		677.25	922.77
1951	Abbie M. Norris	CBL	Com. Trust #1	0.40%	245.02			245.02	640.15	0.01	42.61		682.68	927.86
1951	IM&C Purlington	CBL	Com. Trust #1	0.40%	245.02			245.02	529.34	0.01	41.67		571.01	816.03
1952	Elizabeth Beale	CBL	Com. Trust #1	0.40%	245.02			245.02	689.87	0.01	44.38		714.25	959.27
1952	Myra E. S. Green	CBL	Com. Trust #1	0.25%	122.51			122.51	87.86	0.00	6.33		94.19	216.70
1952	George E. Beede	CBL	Com. Trust #1	0.74%	367.54			367.54	1,190.40	0.02	72.11		1,270.51	1,638.05
1954	William Fieldand	CBL	Com. Trust #1	0.25%	122.51			122.51	263.14	0.00	19.06		303.00	425.61
1958	Frank Willard	CBL	Com. Trust #1	0.74%	367.54			367.54	1,007.04	0.02	66.41		1,073.45	1,440.99
1960	Wiggin Fund	Fam	Com. Trust #1	0.40%	245.02			245.02	172.13	0.00	12.62		184.75	429.77
1960	Blanche R. Purlington	CBL	Com. Trust #1	0.74%	367.54			367.54	770.99	0.02	63.91		834.90	1,202.44
1968	John J. Tilton	CBL	Com. Trust #1	0.25%	122.51			122.51	267.45	0.00	19.00		286.45	408.96
1974	Georgia Chase	Fam	Com. Trust #1	0.16%	61.83			61.83	160.74	0.00	12.36		203.10	265.03
1976	John & Minnie Warren	CBL	Com. Trust #1	0.88%	480.05			480.05	924.06	0.02	65.63		989.89	1,479.74
1976	Matthew Harvey	CBL	Com. Trust #1	0.25%	122.51			122.51	272.69	0.00	16.78		289.48	411.99
1982	Central Cemetery	CCC	Com. Trust #1	6.58%	4,298.10			4,298.10	1,975.45	0.07	263.61		5,100.00	6,022.16
1983	William Jackson Park	IMJP	Com. Trust #1	4.45%	2,225.25			2,225.25	625.63	0.03	114.09		370.42	2,596.67
1983	Fred Johnson	CBL	Com. Trust #1	0.25%	122.51			122.51	108.25	0.00	19.17		116.42	238.83
1993	Bert J. Allen Cemetery	Fam	Com. Trust #1			500.00		500.00			25.16		25.16	525.16
1993	COMMON TRUST #1 TOTALS				49,964.08	500.00		50,464.08	30,044.64		3,610.49		32,036.46	82,520.55
OTHER GENERAL TRUST FUNDS:														
1988	Ladd Family Fund	Fam	1st NH Sav.		600.00			600.00	207.61		38.35		243.96	1,043.96
1990	Hist. Soc. C. F. #1	CAC	1st S&L CD		3,000.00			3,000.00	904.78		163.16		667.91	3,667.91
1990	Hist. Soc. C. F. #2	CAC	1st S&L CD		1,500.00			1,500.00	105.34		81.19		166.53	1,666.53
1991	Hist. Soc. C. F. #3	CAC	Plat Bank CD		1,700.00			1,700.00	141.89		111.24		252.93	1,952.93
1992	Hist. Soc. C. F. #4	CAC	Plat Bank CD		1,200.00	400.00		1,600.00	57.82		60.51		118.33	1,718.33
1989	Karen Bickford Mem.	SGH	1st NH CD & Sav.		13,165.80	25.00		13,210.80	560.14		607.50		767.64	13,978.44
1933	M.E.P. Sanborn Land	TWP	Land		136,400.00			136,400.00			5,346.88			136,400.00
CAPITAL RESERVE FUNDS														
1991	School Dist. CRF	Bus	1st S&L CD		10,000.00	20,000.00		30,000.00	1,307.20		369.83		1,666.83	31,666.83
Sub Total Other & Cap. Res.														
													8,978.45	3,914.13
GRAND TOTALS														
					81,369.89	20,925.00		102,294.89	32,929.20		10,786.94		7,795.56	35,950.59
														136,245.48

No. Units	Description	HOW INVESTED				PRINCIPAL				INCOME				GRAND TOTAL	
		Balance		Purchases		Proceeds of Sales		Gain from Sales		Balance		Income		Expended	
		Begin. Year	End Year	Begin. Year	End Year	Begin. Year	End Year	Begin. Year	End Year	Begin. Year	End Year	This Year	This Year	End Year	P. & I. End Year
	Common Trust #1:	49,984.10	50,484.10	20,469.63	19,999.63					30,044.64	3,810.51	1,818.67	32,036.48		82,520.58
	PRINCIPAL														
	Fidelity Daily Income Fund	19,999.63			19,999.63					0.00	0.00	75.27	0.00	75.27	0.00
	FB CD 8036567611			20,469.63			20,469.63			0.00	0.00	630.61	630.61		21,130.24
	NDB CD 062-343-983	4,500.00								4,500.00	0.00	313.69	0.00	313.69	4,500.00
	NDB CD 062-340-047	11,710.77					11,710.77			0.00	0.00	631.68	0.00	631.68	11,710.77
	NDB CD 062934-484	6,042.87					6,042.87			0.00	0.00	260.90	0.00	260.90	6,042.87
	1st S & L CD 02-42-000055	7,730.63					7,730.63			0.00	0.00	630.51	0.00	630.51	7,730.63
	TOTALS, Principal	49,984.10	50,484.10	20,469.63	19,999.63			0.00		0.00	2,542.86	1,912.05	630.61		
	ALL INCOME														
	NDB CD 062-343-983	832.44					832.44			0.00	0.00	58.03	0.00	58.03	832.44
	1st S & L CD 02-42-000055	5,696.46					5,696.46			0.00	0.00	460.91	0.00	460.91	5,696.46
	1st S & L CD 02-41-002358	12,980.06					12,980.06			0.00	0.00	728.91	0.00	728.91	12,980.06
	TOTALS, All Income	19,708.96					19,708.96			0.00	0.00	1,267.65	0.00	1,267.65	
	Undistributed Income						630.61								
	Cash or Equiv.						11,666.89								
	TOTAL INCOME						32,036.46								
	TOTAL Invested	69,693.06	70,193.06	20,469.63	19,999.63			0.00		0.00	3,810.51	3,176.90	630.61		

PLANNING BOARD

The slight upswing in activity reported last year, continued in 1994 with emphasis on Industrial Commercial. Several projects previously approved are nearing completion i.e., "Dunkin' Donuts" (on the former Grammas property) with a convenience store and gas station; and the NYNEX tower in West Epping. Both ERRCO (Environmental Resource Return, Inc.) and SIGARMS came back for amendments to their approved plans, and hopefully they will be completed in the Spring. There were several "minor" reviews for change of use and/or dual usage. The "Roadrunner" restaurant is changed to Art's Auto Parts facility; the "Maple Tree" day care center opened on Railroad Avenue; "The Giving Tree" on Main Street will also be used as a Realtor's Office, and Paul Gatchell (Gatchell Landscaping) will store equipment and materials at his apartment complex on Main Street.

Meetings were held with the IDC (Industrial Development Committee) to help formulate a Town policy to encourage and promote new commerce and industry into Epping. After the widening of Route 101 is completed, Epping's position at the intersection of two major highways will be further enhanced.

Amending and updating the Zoning ordinance continued and we are proposing additional permitted uses, definitions and reduction of front setback requirements in the "Highway-Commercial" zone. In the "Industrial-Commercial" zone it is proposed to reduce setbacks on roads, to differentiate between setbacks for "industrial" and "commercial", to add "commercial" and reduce setbacks on Route 27, and to raise height limits to conform with new State requirements.

In 1994 the NH Office of State Planning (OSP) and Rockingham Planning Commission (RPC) announced a "matching grant" program available to municipalities for updating of Master Plans, Capital Improvements Programs, Ordinances and Regulations with assistance from available specialists. We were unable to take advantage of this in 1994. It has been budgeted for and is considered a major commitment for 1995 and the coming years to ensure update of our Master Plan and Capital Improvements Program. We welcome any input on these items from the citizens of Epping.

Members continued to attend workshops, seminars and the annual NHMA Law Lectures. Board expenses were kept to a minimum. This is our continuing policy.

Members thank the citizens of Epping for their continued support and interest shown throughout the year. This helps us to set and attain goals of how best to serve the genuine needs of Epping.

“YOUR PLANNING BOARD”

ZONING BOARD OF ADJUSTMENT

Several changes occurred in the membership of your Zoning Board of Adjustment (ZBA for short) in 1994. Fran Allen's term expired and after seventeen years of loyal service to the Town, she decided not to seek re-election. Alternate Linda Harding was elected to a three year term in Fran's place. Alternate Judy Boisvert was appointed a regular member, replacing Vice Chairman Paul Langdon, who resigned in May, 1994. Her term will expire in March, 1995, Dorothy Hall, Vice-Chairman, 1997, and Roger Vogler, Chairman, 1996. In addition, Doris Ann Allen and Ed Ingraham were appointed to three year terms as Alternate Members in 1994.

The ZBA conducted twelve hearings on requests for variances in 1994. Ten were granted and an appeal for rehearing a request to allow removal of ground water for commercial purposes in West Epping was denied. The application for replacement of the burned out Brown home was withdrawn when the Town found a more suitable house.

Many people are not aware that New Hampshire law strictly controls the actions of ZBA Boards in the state. By law a ZBA can only grant three kinds of requests: an appeal of a previous administrative decision regarding the meaning of the Town Zoning Ordinance; a request for a Special Exception (if it meets all the specific conditions of the Town Ordinance), and request for a Variance from the literal wording of the ordinance-if it meets five tests spelled out in state law.

For example, Epping's Zoning Ordinance states that certain uses are permitted by Special Exception in the Aquifer Protection District, provided they will not pollute the aquifer, significantly reduce the volume of water which it contains, or discharge hazardous materials on site. It is the ZBA's responsibility to decide whether or not a request meets these conditions. If the ZBA finds all the conditions have been met, it must grant the request; if it finds even one condition is not met, under the law it cannot grant it.

If a variance is requested, by State law, the ZBA can grant it **ONLY** if all five criteria are met:

1. Value of surrounding properties would not be reduced.
2. Granting the appeal would be in the public interest.
3. Denying the appeal would effectively prevent the owner from making any reasonable use of the land.

4. By granting the appeal substantial justice would be done.

5. The use must not be contrary to the “spirit and intent” of the zoning ordinance. The courts have ruled “when an ordinance contains a restriction against a particular use of the land, the ZBA would violate the spirit and intent by permitting that use”.

The principle underlying these laws is **ONLY THE VOTERS HAVE POWER TO CHANGE THEIR ZONING ORDINANCE**. No ZBA has this power.

Your Zoning Board of Adjustment earnestly asks every person considering an appeal to read Epping’s Zoning Ordinance carefully beforehand, and to refrain from submitting any request which cannot be granted within these laws. By so doing they will save themselves time, expense and frustration.

Your Zoning Board of Adjustment

HARVEY-MITCHELL MEMORIAL LIBRARY

The Library had another fabulous year in 1994 with our patrons breaking yet another record. For the fifth year in a row, our attendance has increased, which shows that the people of Epping are using their library more than ever. Our circulation remained about the same as 1993, but we added more items to the collection this year because of the continuing generosity of our patrons.

We experienced many improvements this year, with our new rug in the Lydia Ladd Room being the biggest and most necessary of all the projects. Thanks to everyone involved.

Again, we had many groups using the downstairs room. As well as various town groups, we have had as our guests Rockingham Visiting Nurses, Richie McFarland Children's Center, Epping Taxpayer's Assoc., and the Rockingham Riding Club.

We have, for the past nine years, worked with the Exeter Adult Tutorial Program by providing a comfortable environment for tutors and students who are obtaining GED's and those just starting on the road of reading. We are an information and cultural center for the Town and we are free to all residents.

We could not have maintained such a high level of professional service if it were not for the dedicated and loyal members of our staff, trustees and friends group. You all have my sincerest thanks for all your help and effort this past year.

Duane E. Shaffer
Library Director

REPORT OF THE CEMETERY TRUSTEES

1994 has been a good year for us in caring for the three cemeteries under our care; the Central Cemetery on Main Street, the Wiggin Cemetery on Route 27 and the West Epping Cemetery located near the junction of Blake Road and Folsom Lane. A young man from Hampton was hired and did an excellent job in keeping them mowed.

The Officials of the Town decided that the land on Mill Road was unsuitable for a cemetery because it was located over an aquifer field. The Town is seeking another site.

The trustees have met every month and have considered many ideas on the laying out of a cemetery and the rules and regulations necessary for maintenance. One of the trustees, Rhonda Smith moved from Town and in May the Selectmen appointed Donald R. Sanborn a Cemetery Trustee.

Richard Sanborn

Daniel Harvey

Donald Sanborn

POLICE DEPARTMENT

Once again, the Police Department closes another year with a record number of calls for service. The biggest problems facing our community are domestic violence, juveniles, property crimes, traffic enforcement, criminal mischief, alcohol-related disturbances and child physical/sexual abuse cases. Unfortunately, a limited resource in budget and staffing, adds to some of the problems we confront today. Change is on the horizon for our organization and I will briefly describe some of those changes I envision in the next few years.

First and foremost, staffing of the department needs to be addressed. This year I have submitted a warrant article requesting the addition of two full-time personnel to the department. As you may know by now, the Department did not benefit from any of the Federal Grant money that was available through the Crime Bill, much to my dismay. Despite that, I have recently submitted another Federal application under the COPS FAST grant process. The goal of COPS FAST is to expedite and streamline the process of making funds available to law enforcement agencies. The Federal Government says they will notify us of any grant money awards by February 1, 1995. Whatever the outcome may be on the grant, I need to have more officers to do a job that changes day to day, particularly in the area of criminal investigations. In a recent survey conducted by the NH Police Standards and Training Council, there are 1.4 police officers per 1,000 population. Based on our population of 5,162 people (1990 census), the department should have a staff of seven full-time officers. A favorable vote on my warrant article will increase my authorized full-time strength to six officers. The department had a full-time staff of five officers until three years ago when one officer resigned his position. That position remained frozen as part of the Town's deficit reduction plan.

Secondly, the department was able to upgrade and network it's computer system. This was accomplished with funds derived from our Drug Forfeiture Account at no cost to the taxpayers. Recently we began experimenting with a new software program that is designed to make our records management easier and more efficient. Some officers received a two day course on use of the system and over a period of time each officer will be trained. The cost of the system is \$5,000. and is part of my 1995 operating budget. I have applied to the NH Highway Safety Agency for a \$3,000. grant to offset part of the cost.

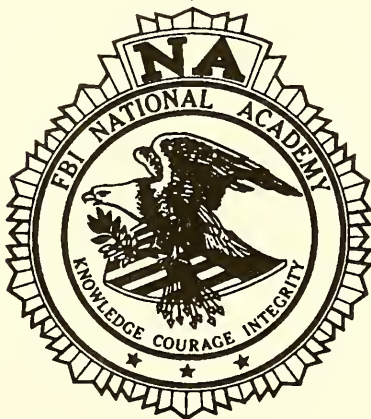
Other projects on line are the expansion of our police department into the garage area of the Town Hall. Materials were purchased by the Epping Police Benevolent Association and all labor has been donated by civilian volunteers and police officers, who have come in on their off duty hours to contribute. The

Board of Selectmen have worked with me on this project and I thank them for their support. We hope to have the project completed by Spring 1995. A bicycle patrol is seriously being considered for 1995, as many officers have expressed their interest. If instituted, it will replace a foot patrol, giving the officers improved mobility. And lastly, video cameras will be added to the cruisers, hopefully from grant money, to improve on officer safety.

I invite any citizen to drop into the station with their ideas and comments on how we can be of better service to you. I would like to close by reminding you that we can be reached twenty- four hours a day at 679-5122 or 679-2225. Our business phone number is 679-5834.

Respectfully submitted,

Gregory C. Dodge
Chief



EPHING FIRE DEPARTMENT

During 1994 the Epping Fire Department answered:

502 Ambulance Calls 209 Fire Department Calls

The Epping Ambulance has a Paramedic available Monday through Friday during the day shift. When he is not available we are covered by the Exeter Hospital Advanced Life Support Service. This gives Epping residents the best care possible in the event of an accident or illness.

The Epping Fire and Ambulance Associations wish to thank all who have supported our Fund-raisers or have donated to the Fire and Ambulance funds. With your help we have been able to purchase the manual defibrillator, a pulse oximeter, an IV pump, three portable radios, ten pagers with protective cases, and safety pass alarms to go on the new Survivair self contained breathing apparatus that the Town Meeting allowed us to purchase this year.

The Fire Association is in the process of refurbishing the 1860 Rumsey Hand Fire Engine. The pump was rebuilt by members in 1991 and this year the Association had new wheels manufactured for it. We also supported "Project Graduation", "The D.A.R.E. Program", and The NH Firefighters "Trans NH Bicycle Ride for MDA". Firefighter Bertogli took part in this event. The Association is in the process of replacing the doors on the rescue van. They were donated by Seacoast Learning Collaborative. This donation was in return for Firefighter Paramedic Henry Letourneau, and Firefighter EMT's Chris and John Bertogli donating their time to teach CPR courses to the S.L.C. bus drivers and teachers.

The Firefighters Association sponsored the annual Firemen's Ball, and a trip around Epping with Santa Claus and his "elf". As you can see, 1994 has been a busy year for the firefighters and ambulance attendants and I would like to thank all of them and their families for giving up their time, for taking the necessary training, and for being available when they are needed.

Once again I would ask everyone to inspect your Smoke and Carbon Monoxide Detectors and replace batteries as needed, and give proper attention to the maintenance of your heating system. Those that use wood stoves, please have the chimney cleaned and inspected often.

**Richard Marcotte, Chief
Epping Fire Department**

PUBLIC ASSISTANCE OFFICER

The numbers of those in need and requiring assistance continued to grow throughout 1994. Enlisting aid from federal or state agencies becomes increasingly more difficult to obtain, as appropriations are cut and more and more emphasis placed on locally available funds. It is extremely difficult to foresee what the future holds for this office.

One again I would like to express my sincere thanks to the citizens of Epping for their help and compassion shown to the four families involved in two fires - the Browns on Hedding Road (now installed in a new manufactured house obtained from the state) and the three families made homeless by the fire at the Frost apartment building on Railroad Avenue, all are now installed in new housing. You, the citizens rallied to their call for help.

1994 was a year of diligence and strict budgetary control which must be maintained to ensure that the budget does not get out of hand and still provides assistance to those in need.

During the year there have been several generous donations of goods and services to needy residents which allowed them to be assisted at little expense to the Town. Those donors included Billy Bernier, Epping Well, Mike Nichols, Dick Fisher, N.H. Department of Transportation (Right of Way), Public Service Company of New Hampshire, Qualitas Development Co. (Ron Cote), Rick St. Jean among others.

Thank you all again for your help and continued support. I look forward to serving you all in 1995.

Sincerely,

Ronald (Ron) Loiselle

WATER AND SEWER REPORT

The Water and Sewer Departments spent 1994 concentrating on the essentials of keeping the systems operating smoothly. Nearly all the services in the system are now metered to enable bills to be calculated on actual usage rather than estimates. Several of the older large meters were replaced with rebuilt or new meters for increased accuracy. With better accuracy and the cooperation of customers, we have reduced the amount of overdue payments by 40 per cent at the end of the year compared to the beginning of the year.

The Wastewater Treatment Plant (WWTP) continues to operate under the expired discharge permit of the 1980's while state and federal regulators work towards issuing a renewal permit. We learned from the N.H. Department of Environmental Services that the WWTP will be required to remove phosphorus and nitrogen from the Town's effluent under the new permit which is not a requirement now. Our treatment plant is not designed to remove these compounds which will mean a significant upgrade to the plant will be required.

The Town has received a grant from the Army Corps of Engineers to identify leaks and illegal connections to the sewer system. Work in the field will begin in the spring.

During the fall, the Board of Selectmen explored the possibility of extending the sewer service area with a Sewer Betterment District. The concept looked promising but proved to be slightly ahead of its time.

The Water System continued testing for lead, copper and other contaminants to comply with the federal Clean Drinking Water Act and was found to be free of harmful levels of lead, copper and certain other compounds. (Lead and copper were undetectable in 19 of 20 samples tested and very low in the 20th.)

The pressure regulating system installed at the same time the Water Tower was painted continues to work extremely well and there has been a sharp decrease in the number of low pressure incidents experienced by the Water System.

CODE ENFORCEMENT OFFICER, BUILDING INSPECTOR, AND HEALTH OFFICER

There was a continued upswing throughout 1994 in construction with emphasis on "change" and commercial. Several projects were completed: Fleet Bank's ATM machine at McDonald's, the NYNEX tower, the "Woodlands" residential cluster subdivision off Delaney Road, the "Oak Grove" Pitch & Putt course on Depot Road, and "The Maple Tree" day care center on Railroad Avenue. Several locations have changed or are about to change their use. The "Roadrunner" restaurant will be an auto parts facility, "Sapphire's Restaurant is applying to change over to a veterinary clinic, a Realtor's office is being added at "The Giving Tree" on Main Street, Brown's Cars on Route 125 is now RND Tires, The Village Market at five corners has been completely renovated and reopened for business, and Gatchell Landscaping will store materials and equipment at their Main Street complex. Three other projects are moving towards completion: the Sigarms training facility off Route 27 East, ERRCO off Route 27 East, and "Dunkin Donuts" with its gas station and convenience store on Route 125. In 1994 there was also continued interest in reviving projects which are "in limbo".

Throughout the year I worked closely with involved agencies to augment Town policies and procedures that will attract new and varied commerce and industry into Epping. To further implement the proposed policy, I worked closely with the Planning Board to amend and update the zoning ordinance in order to ease new applications coming into Town. There is still much to be done in these areas.

The duties of Code Enforcement Officer, Building Inspector, and Health Officer are based on intricate rules and regulations which I am bound by law to uphold and enforce. In addition, they are closely tied to the local economy. The widening of Route 101 will be of great benefit to Epping, being located at the intersection of two main arteries. I thank all the citizens of Epping for their continued support of my attempts to serve the needs of the Town to the best of my ability.

Respectfully submitted,

Ronald (Ron) Loiselle

CONSERVATION COMMISSION

The Conservation Commission had an active and productive year in 1994. Projects started in prior years have either been completed or are advancing to completion.

The Town Forest (George Falls Woods) has been certified as a Tree Farm and the Commission was accepted as a member in The American Tree Farm System. The County Forester, Phil Auger, assisted members of the Commission and Epping Boy Scout Troop 136 in designing and completing a loop nature trail in the fourteen acre forest. The Commission wishes to thank Greg Bell for taking on this project for his Eagle Scout Project.

The Lamprey River Management Plan was completed this year. The study has provided the Commission with a tremendous amount of information and has focused our attention on the necessity of protecting this valuable asset to our community. The Commission has recommended that Epping not seek Wild and Scenic Designation at this time. We will continue to participate in the study and reconsider seeking designation in the future. The Commission will continue to protect the river by aggressively working on conservation projects that directly affect the river. Our focus on the river led to the acquisition by the Town of thirty acres abutting the river in West Epping.

Conservation of parcels like this will do more to protect the river and our environment than any amount of legislation. The Commission started a campaign of letters and information to landowners. Anyone interested in protecting the river and their land is encouraged to contact us for more information on easements, current use, gifts, etc.

A new application process for working in wetlands with a minimum impact is now available from the state. The Commission has processed a number of these applications for people trying to get work done in a timely manner and has found the process to take only a couple of weeks. The important thing to remember is to always check with the Commission and to fill out the application when working in wetlands. We will help you!

Work was not the only thing the Commission did this year. We all had fun on one of the nicest days the canoe race has ever seen. All the work the Commission has done the previous year made the West Epping to Mill Street Bridge a great canoe run. We hope to clear the remaining run from Route 125 to the Route 87 Bridge in the summer of 1995. We will need volunteers.

Thanks to Roy Judd leading the way, the Commission ran it's third annual Fishing Derby at Mary Blair Park. This year ninety-two Epping children ages five to fifteen years participated in catching stocked rainbow and brook trout. Again local business participated by donating the fish.

EPPING CONSERVATION COMMISSION

Jerry Langdon
Chairman

Susan Harvey
Secretary

Richard Fisher

Jennifer LaPointe
Vice Chairman

Roy Judd

Chris Stone
Alternate

Kevin Martin
Treasurer

Diane Goldthwaite

Jeff Conrad



RECREATION COMMISSION

The Summer Recreation Program was very successful this year. We started the summer with over eighty children, (more than twice the number that we started with last year) and added twenty-four more during the session, bringing the total number of children served to over one hundred. This included a number of children from the surrounding communities. We also exceeded our projected revenue by approximately \$3,000.00.

The children enjoyed nine special trips to such diverse places as Mt. Major and Canobie Lake Park, as well as a weekly barbecue at Pawtuckaway State Park. Performances by Circus Smirkus and The Little Red Wagon were also enjoyed. During the "Home Days" there were regularly scheduled arts and crafts, athletics and game times, as well as special events like a slippery slide and a picnic on Red Oak Hill (thanks to the Harvey Family).

The most important thing that has occurred this summer is the development of a tone in the program that emphasized respect and fairness. The staff has worked hard to impart these values to the children. The training that they have done, CPR, First Aid, and Group Dynamics have been crucial to the success of the program.

**Richard Harding, Director
Parks and Recreation**



EPHING YOUTH ATHLETIC ASSOCIATION

The Epping Youth Athletic Association provides athletic opportunities for the children of Epping. Last year numerous children, ranging six to sixteen years of age, competed in soccer, basketball, and baseball.

The success of our program is due to the dedication of our volunteers, not only those active in coaching, but also those working on fund raising. Bingo continues to be our biggest, ongoing fund raiser run by ten faithful volunteers. Additional fund raisers this year will be Musical Chairs and a Monte Carlo Night.

We have continued work on the new sports complex located behind the Epping Middle/High School. This is a joint effort with the Epping School Board. Field work will continue this spring and should be finished by July.

We invite more of our community members to become involved, whether in fund raising, coaching, or sharing ideas. We look forward to working with your children throughout the year.

EYAA COMMITTEE

Jim Beech Pres.

Paul Nichols - Treas.

Tim Mullenix - Vice. Pres.

Lisa Beech - Secretary



ANNUAL INDUSTRIAL DEVELOPMENT COMMITTEE REPORT

This past year the Industrial Development Committee has continued working on programs initiated the previous year. The "Business Visitation Program," which provided an opportunity for committee members to interview owners of local businesses, was completed and the results were collated by the Department of Resources and Economic Development. The resulting report was shared with those interviewed and the public this past summer. In conclusion, we value the Town businesses and their respective opinions. We also welcome prospective business.

We are continuing our Host Program, wherein a member of the committee volunteers to work closely with each new business looking to locate in Epping. In addition, when a new business comes to the Town Hall for information, we follow up with an informational meeting or a phone call.

Currently, we are working on updating the state and county listings of industrial and commercial properties in Town. We welcome any interested community members to be a part of our work.

Sincerely,

Susan Vallone Joyce

BUDGET COMMITTEE ANNUAL REPORT

This year the Town relieved itself of a large burden, our deficit. Through the hard work and cooperation of all Town Agencies and Boards, Town Treasurer, Town Clerk, Town Administrator, and the taxpayers, this problem has been resolved.

Budgeting is the process of planning future action. In an attempt to better plan for the financial future of the Town, the Budget Committee has looked at both short and long term goals and problems. Throughout the year the committee has called for accountability and planning. It is not enough to deal with the present year's budget, but rather, it is necessary to see budget figures realistically established and coordinated with all departments to determine future needs.

The Budget Committee would like to extend an invitation to the Townspeople to attend Budget meetings and become involved.

Current Members of the Budget Committee

James P. McGeough, Chairman

Mark Kucera, Vice Chairman

Liz Conrad, Secretary

Jim Boynton, Selectmen's Rep.

Herb Hughes, School Board Rep.

Dennis Gagnon

Pam Holmes

Roy W. Judd, Jr.

Todd Trobaugh

Don Sisson

John Vitale

VITAL STATISTICS - Births

DATE	PLACE OF BIRTH	NAME OF CHILD	NAME OF FATHER MAIDEN NAME OF MOTHER
1/2/94	Manchester, NH	Mary Beth Boucher	Denis Joseph Boucher Lisha Marie Boucher
1/26/94	Exeter, NH	Michael Francis Tobin Jr	Michael Francis Tobin Sr Jodi Anne Tobin
2/6/94	Exeter, NH	Alyssa Lee Harris	Jeffrey Foskett Harris Sheila Ann Allen-Harris
2/22/94	Exeter, NH	Jordan Alexander Hauser	Wayne Edgar Hauser Jr Samantha Jeanne Hauser
3/25/94	Exeter, NH	Ashley Lauren Ellis	Patrick Michael Ellis Andrea Susan Ellis
3/25/94	Exeter, NH	Jackson Samuel Penney	Michael Charles Penney Linda Penney
3/30/94	Exeter, NH	William Thomas Foley III	William Thomas Foley III Cecile Marie Foley
4/7/94	Exeter, NH	Zachariah Joseph Head	David Richard Head Robin Joanne Head
4/14/94	Exeter, NH	Jason James Lee	James Charles Lee Elizabeth A. Lee
4/18/94	Exeter, NH	Sarah Kathleen Castine	Timothy John Castine Joni Lynn Castine
5/2/94	Exeter, NH	Britney Carol McCusker	Timothy Patrick McCusker Cindy Marie McCusker
5/3/94	Exeter, NH	Tara Mary Martel	Stephen Arthur Martel Dawn Marie Martel
5/5/94	Exeter, NH	Tyler Tenney Helfrich	Eugene Thomas Helfrich Karin Lucille Tenney-Helfrich
5/6/94	Exeter, NH	Lisa Marie Demaine	Philip Dean Demaine Elizabeth Ann Demaine
5/16/94	Exeter, NH	Christopher Robert Glass	Robert Edward Glass Jr Kathleen Ann Glass
5/18/94	Dover, NH	Dominic Jeffrey Mutter	Jeffrey Francis Mutter Deborah Ruth Mutter
5/18/94	Exeter, NH	Jessica Katherine Plante	Brian Joseph Plante Jessica Katherine Plante
5/26/94	Exeter, NH	Graham Kenneth Ritter	Damon Lee Ritter Zoe Margaret Ritter
5/29/94	Exeter, NH	Nichole Rae Dobrinski	Daniel David Dobrinski Kelly Lynn Dobrinski
6/21/94	Exeter, NH	Stephanie Lynn Morgan	Kevin John Morgan Peggy Sue Morgan
6/21/94	Exeter, NH	Brady Partick Quinn	Joseph Jerome Quinn Sue-Ellen Quinn
6/25/94	Exeter, NH	Nicole Shannon Kim	Geoffrey Todd Kim Myung Suk Kim

6/27/94	Portsmouth, NH	Briana Rose Cantrall	Richard E. Cantrall Rose Alice Cantrall
6/29/94	Exeter, NH	Sean Patrick Colford	Michael Colford Mary Ellen Colford
6/30/94	Exeter, NH	Rachel Emily McKenna	Lawrence Joseph McKenna Monique Graf
6/30/94	Exeter, NH	Katie Anne Cantrell	Peter Todd Cantrell Robin Joanne Cantrell
7/11/94	Exeter, NH	Michela Ann Lamparelli	Michael Lamparelli Kathleen Ann Lamparelli
7/12/94	Exeter, NH	Benjamin Christopher Pizz	Richard Stanley Pizz Jr Stacia Beth Pizz
7/25/94	Exeter, NH	Joshua Robert Whitcher	Charles William Whitcher Cheryl Ann Whitcher
8/11/94	Exeter, NH	Kaitlyn Marie Virgue	William Bradley Virgue Ann Louise Virgue
8/12/94	Exeter, NH	Michelle Tina Porter	John Lyndon Porter Cheryl Tina Porter
8/16/94	Epping, NH	Aijeeth Shahar Boda	James M. Boda Stephanie Marinos Boda
8/18/94	Manchester, NH	Chantel Gigi Vizvary	Kevin Wayne Vizvary Pamela Marie Vizvary
8/23/94	Exeter, NH	Stephanie Lee Foster	Mark Allen Foster Melissa Jane Foster
8/25/94	Exeter, NH	Lauren Ann Haley	David Eugene Haley Michelle Ann Haley
9/5/94	Concord, NH	Jackson Wyatt Hayden McKinley	Jack Wesley Hamilton McKinley Karen Lee McKinley
9/9/94	Dover, NH	David Charles Rogers	David Stanley Rogers Carla Dibona Rogers
9/9/94	Derry, NH	Sarah Ann Woodmansee	Sanford A Woodmansee Betty Jean Woodmansee
9/13/94	Exeter, NH	Ethan Phillip Morrow	Richard Scott Morrow Patricia Ann Morrow
9/15/94	Exeter, NH	Lillian Renee Saunders	Brian Michael Saunders Christine Noreen Saunders
9/23/94	Exeter, NH	Natalie Justine Bilynsky	Walter Daniel Bilynsky Tracy Kay Bilynsky
9/25/94	Exeter, NH	Chelsea Elizabeth Deschene	Kenneth Richard Deschene Beth Ellen Deschene
10/4/94	Exeter, NH	Robert Scott Reinhold	David Robert Reinhold Laura Lee Reinhold
10/8/94	Exeter, NH	Christian Xavier Dyer	John Henry Dyer III Nancy Elizabeth Dyer
10/9/94	Exeter, NH	Daniel Marc Conley	Joseph Marc Conley Amy Catherine Conley
10/14/94	Portsmouth, NH	Erica Robin Fowler	Aaron Lee Fowler

10/26/94	Exeter, NH	James Byron Newton	Kelley Sue Fowler Byron Gregory Newton II Kimmie Jeannette Newton
11/12/94	Exeter, NH	Zachary Richard Bowen	Christopher Edmund Bowen Lisa Ann Bowen
11/14/94	Exeter, NH	Curtis William Mraz	William Burton Mraz Judith Ann Mraz
11/21/94	Exeter, NH	Carissa June Johnson	N. Charles Johnson Laura Mae Johnson
11/26/94	Exeter, NH	Jacob Charles White	James Lee White Patricia Evelyn White
12/1/94	Exeter, NH	Francise Henry Zukowski	Cliff Walter Zukowski Joni Zukowski
12/15/94	Exeter, NH	Samantha Dawn Church	Stephen Alan Church Pamela Ann Church
12/18/94	Exeter, NH	Ryan Robert Hazelton	Robert William Hazelton Kimberly Ann Hazelton

VITAL STATISTICS - Deaths

DATE OF DEATH	PLACE OF DEATH	NAME OF DECEASED	NAME OF FATHER	MAIDEN NAME OF MOTHER
1/1/94	Brentwood, NH	Rose H. Pelletier	Arel Deshaines	Eugenie Coupille
1/21/94	Exeter, NH	Gloria Elizabeth Hanley	Clarence Marston	Doris Woodburn
2/2/94	Exeter, NH	John Joseph Callahan	Edward Callahan	Rose McHugh
2/8/94	Concord, NH	Earl Arquette	Fred Arquette	Grace Moore
2/14/94	Exeter, NH	Madeline Gayron	Joseph Lebrun	Catherine Curley
2/27/94	Milton, MA	Emily Avis Jordan	Robert Gribben	Ila Shepherd
3/6/94	Epping, NH	Leslie D. Sartelle	John E. Sartelle	Phyllis R. Lique
3/6/94	Epping, NH	Mark E. Martin Sr	Ernest Martin Sr	Marlene Smart
3/11/94	Wolfeboro, NH	John O. Jacques	Ferdinand Jacques	Adele Lamontage
3/14/94	Epping, NH	Elwin W. Glidden	Waldo H. Glidden	Lena Fitch
4/26/94	Exeter, NH	Norman Arthur Paquette	Aurelian Paquette	Beatrice Charbonneau
4/28/94	Epping, NH	Olivette Callahan	Joseph Sirois	Cora Gosselin
5/22/94	Epping, NH	Antoinette M. Langdon	Earl Marcotte	Vivian Jasper
5/29/94	Exeter, NH	Exie Sanville	Unknown	Marie Peabody
7/21/94	Exeter, NH	Stafford E. Keller	Unknown	Anna Kucharski
7/28/94	Epping, NH	Jean G. Lafayette	Stephen Abbott	Beryl Archer
8/2/94	Exeter, NH	William Schlaich	William J. Schlaich	Agnes B. Welch
8/7/94	Exeter, NH	Robert W. Kelley	Walter Kelley	Mary Smith
8/17/94	Exeter, NH	Marjorie Ellen Starling	Herbert H. Knowlton	Edna Drew
8/18/94	Brentwood, NH	Ruth H. Grant	Wilbur Hitchcock	Addie Templeton
8/24/94	Exeter, NH	Katherine Dow Straw	Carl P. Dow	Kate Adams
8/25/94	Hudson, NH	Laurence B. Johnson	Laurence B. Johnson	Annie Ellis
9/21/94	Rochester, NH	James Cleveland Braley	George M. Braley	Rose Westover
9/29/94	Epping, NH	Tressie Fuller	Rollin S. Craig	Ethel Howard
10/9/94	Manchester, NH	Barbara Oliver	Charles Lee	Annie Lebarge
10/21/94	Rochester, NH	Lillian Brown	Rufus B. Emery	Effie Saunders
10/24/94	Epping, NH	Clesta Chase	Judson Wesley Cook	Mamie Samson
10/30/94	Epping, NH	George Moeckel	William Moeckel	Margaret Felice
11/4/94	Epping, NH	Albert G. Piecuch Sr	John Piecuch	Helen Skwierscz
11/20/94	Exeter, NH	Royce Fowles Carpenter	Guy S. Carpenter	Inez L Fowles
11/26/94	Portsmouth, NH	Olive Natalie Trefethen	Lewis Sullivan	Ethel B. Downing
12/11/94	Epping, NH	Jeannine M.P. Petit	Alfred Bernier	Eva Desrosiers
12/14/94	Brentwood, NH	Josephine R. Grigola	Joseph Nicosia	Rose
12/21/94	Brentwood, NH	Harold Stilkey	Unknown	Unknown
12/29/94	Brentwood, NH	Joseph Gauthier	Paul Gauthier	Marie Jean

VITAL STATISTICS - Marriages

DATE	NAME OF GROOM & BRIDE	RESIDENCE
		OF EACH
1/15/94	Eugene Thomas Helfrich Karin Lucille Tenney	Epping Epping
2/19/94	Richard S. Pizz Jr Stacia B. McAnaney	Epping Epping
3/26/94	Christopher Brian Hillard Tracey Lee Bonnell	Epping Epping
4/1/94	Michael D. King Michele Annette Lamothe	Epping Epping
4/2/94	Brian Michael Saunders Christine Noreen Selinger	Epping Epping
4/23/94	Brian James Glennon Melissa Anne Coish	Epping Epping
5/7/94	Fremont Linwood Bickford III Dorothy Marie Smith	Epping Epping
5/7/94	John Thomas Welch Jill Suzanne Lundgren	Epping Epping
5/21/94	Thomas Joseph Carleton Jr Nicole Michelle Carney	Epping Epping
5/21/94	Thomas James Cummings Lisa Josephine Hauser	Epping Derry
5/29/94	Edgar Letalien Ann L. Thibodeau	Epping Epping
6/25/94	Sean Carley Bell Kelly Anne Bouchie	Gulfport, MS Gulfport, MS
7/9/94	Carlos Quinones S. Grace Vasquez	Epping New York City, NY
7/9/94	Frederick Michael Hopper Alice R. Bussiere	Epping Epping
7/16/94	Shawn Albert Poliquin Kerry Ann Bascom	Epping Epping
7/16/94	William Darrell Terry	Barrington, NH

	Kimberly Frances Nichols	Epping
7/23/94	Michael T. Ryan Pamela L. Cate	Epping Epping
7/30/94	Randall Howard Hobbs Amy Judith Hull	Watertown, MA Watertown, MA
8/13/94	Jay Winthrop Hammond McKinley Raven Elizabeth Marquis	Epping Epping
8/20/94	Lawrence Desmond O'Regan Angela Marie Gauthier	Epping Epping
8/20/94	Norman Edward Fitzgerald Amie Lee Cedar	Epping Epping
8/20/94	John Gilbert Crandall Rhona M. Bennett	Epping Epping
8/22/94	Kenneth L. Webber Michelle Paltinavich	Epping Epping
8/26/94	James Thomas Derosier Jessica Abby Batchelder	Fremont Epping
8/27/94	Byron Mark Wilkinson Diane Marie Vanderpot	Aiea, Hawaii Epping
9/3/94	Randy Scott Darling Marcella Louise Mary Garrety	Epping Epping
9/10/94	Keith Corson Doreen Currier	Epping Epping
9/10/94	Allen Paul Boulerice Greta Mae Hauschel	Swanton, VT St. Albans, VT
9/16/94	Samuel A. Oliver III Amy Leigh Holmes	Epping Epping
9/17/94	Frederick Lewis Jones Linda Jane Savioli	Tilton, NH Epping
9/18/94	Troy Donald Huot Cynthia Stevens	Epping Epping
10/19/94	Byron Gregory Newton II Kimmie Jeannette Gallegos	Stratham, NH Epping
10/21/94	William Paul Camire Jr. Barbara Jean Brisson	Epping Epping

12/3/94	Steven M. Illsley Laura Jean Lovejoy	Epping Epping
12/9/94	Matthew R. King Dorothy L. Martin	Epping Epping
12/23/94	Donald Kenneth Austin Denise Gigliotti	Epping Epping
12/31/94	Edward Joseph Young Jr. Elizabeth Anne Sanchez	Epping Epping

OFFICERS OF THE EPPING SCHOOL DISTRICT
1994-1995

Joseph Foley	Term Expires 1995
Herbert Hughes	Term Expires 1995
Jennifer Yergeau, Chairperson	Term Expires 1996
Ronald Altman	Term Expires 1996
Tom Carleton	Term Expires 1997

SUPERINTENDENT OF SCHOOLS

Robert F. Bell

BUSINESS ADMINISTRATOR

Robert A. Berry

SPECIAL EDUCATION DIRECTOR

Leslie Derbyshire

ADMINISTRATORS

Dagmar Franke	Principal	Grades 1 - 5
Dr. Victor Petzy	Principal	Grades 6 - 12
Julie Heon	Assistant Principal	Grades 6 - 12

TREASURER

Ellen White

MODERATOR

Harold K. LaPierre, Jr.

CLERK

Amy Bolton

MINUTES OF THE EPPING SCHOOL DISTRICT MEETING

MARCH 10, 1994

The School District Meeting was held at the Howard Allen Gymnasium at Epping Middle-High School on March 10, 1994 and was called to order at 7:35 p.m. by Moderator Harold LaPierre.

School Board members present were: Jennifer Yergeau, Chairman, Joseph Foley, Ron Altman, Caroline Kiracofe, and Herbert Hughes. Also attending the meeting were Superintendent Robert Retchless and Assistant Superintendent Robert Bell.

Moderator LaPierre read the rules and procedures of the meeting. Moderator LaPierre then read the six school warrant articles.

The Moderator read Article 1

To hear reports of agents, auditors, and committees or officers chosen and pass any vote relating thereto.

Chairperson Yergeau made a motion to accept the article as read; seconded by Ronald Altman.

Discussion followed and Article 1 was accepted and passed.

Chairperson Yergeau asked Holly Downing to come forward and give information pertaining to signing up as Host Families for French and Spanish Students.

Chairperson Yergeau stated the School Board wanted to publicly thank Caroline Kiracofe for serving as a School Board member for the last three years. The Board then presented her with a bouquet of flowers.

The Moderator read Article 2

To see if the District will raise and appropriate the sum of \$10,000. to be placed in the Future School Bus Capital Reserve Fund which was established on March 17, 1990. (Recommended by the Epping School Board and Budget Committee)

Motion was made by Joseph Foley; seconded by Herbert Hughes. Joseph Foley addressed this issue. Article 2 was accepted and passed.

The Moderator read Article 3

To see if the district will vote to raise and appropriate the sum of \$2,000. for the cost of a demographic study of the Epping District and surrounding areas. (Recommended by the Epping School Board and Budget Committee)

Motion was made by Chairperson Yergeau; seconded by Caroline Kiracofe. Don Sisson spoke in favor of this article. Todd Trobough addressed this issue. Article 3 was accepted and passed.

The Moderator read Article 4

To see if the District will vote to approve the cost of items included in the latest two year collective bargaining agreement reached between the School Board and the Epping Education Association which calls for the following increases in salaries and benefits:

Year	Amount
July 1, 1993, through June 30, 1994	\$116,730.
July 1, 1994, through June 30, 1995	\$ 98,399.

and further to raise and appropriate the sum of \$116,730. for the July 1, 1993, through June 30, 1994, fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior fiscal year, 1993-94. To raise and appropriate a sum of \$191,416. for the July 1, 1994, through June 30, 1995, such sum representing the costs attributable to the increase in salaries and benefits for the fiscal year 1994-95. (Recommended by the Epping School Board and Budget Committee)

Motion was made by Member Ronald Altman; seconded by Member Joseph Foley.

Superintendent Fitchless addressed this issue, referring to a package the taxpayers received as they entered the meeting.

Member Ronald Altman addressed the issue, discussing comparisons of where the teachers are now and where they would be if this article passed on pay scale

in reference to the state average. He also compared the insurance benefits to surrounding towns.

Caroline Kiracofe also addressed this issue. The following taxpayers spoke in reference to this Article: Paul Spidle, Don Sisson, Gail Bodge, Linda Boynton, Rick Davis, Bill Sawyer, Dianne Gilbert, Bob Goodrich, Kathy Smith, John Vitale, Roger Gauthier, Geri Kearns, Janice Defilippo, Robin O'Day, Sandy Woodmansee and Mark Coutts. Kim Sullivan made the motion to move the question; seconded by Jim McGeough. A ballot vote was held.

The vote result was 241 yes 130 no Article 4 passed.

The Moderator Read Article 5

To see if the district will vote to make the elected term of the School District Treasurer, School District Moderator and School District Clerk three years.

Motion was made by Chairperson Yergeau; seconded by Joseph Foley.

Joseph Foley addressed this issue. Roger Gauthier made the motion to move the question; seconded by James Rogier. Article 5 was accepted and passed.

The Moderator Read Article 6

To see what sum of money the District will raise and appropriate for the support of schools, for the payment of salaries for school district officials and agents and for the payment of statutory obligations of the District.

1100	Regular Programs	\$2,036,073.
1200	Special Programs	777,981.
1300	Vocational Programs	63,000.
1400	Other Instructional Programs	58,904.
2120	Guidance	105,342.
2130	Health	24,043.
2150	Speech	62,842.
2210	Improvement of Instruction	31,100.

2220	Educational Media	119,258.
2310	School Board	37,692.
2320	SAU Expense	182,772.
2400	School Administration	283,013.
2540	Operation of Plant	294,377.
2550	Pupil Transportation	228,083.
2900	Other Support Service	88,000.
4000	Facilities Acquisition	0.
5000	Debt Service	360,362.
2560	Food Service	<u>191,339.</u>
Total Appropriation		4,944,191.

(Recommended by the Epping School Board and Budget Committee)

Chairperson Yergeau addressed this issue. She explained the moneys that were used for the Bond on the Middle-High School that is paid this year in full will now be used to hire two new teachers next year, fund an additional bus run for next year, cover increased cost in the Satellite courses and administrative staff raises.

Don Sisson made a motion to reduce the budget by \$214,000; seconded by Lorraine Rauh. This motion failed by a hand vote.

Tom Gauthier made the motion to move the question; seconded by Tom Peterson.

A petition for a secret ballot on any articles over \$10,001. was signed by the following voters: Paul Spidle, Dianne Gilbert, John Vitale, Don Sisson, Francis White, Jr., Ellen White and Margaret Wilson. The signed petition is in with the ballots.

The vote result was 180 yes 47 no Article 6 passed.

Bill Sawyer made a motion to adjourn the meeting; seconded by Jim Rogier. It was voted to adjourn the meeting at 11:05 p.m.

Respectfully submitted,

Amy E. Bolton

School District Clerk

SUPERINTENDENT'S REPORT

My first year as your superintendent has been a very busy one. After three years as assistant superintendent, I had developed a good working relationship with the school boards and we rolled up our sleeves and got right down to business.

The first significant change that was made was the reorganization of the SAU office. My old position of assistant superintendent was eliminated and, instead, we hired a business manager. This was done to handle the business affairs more effectively and efficiently. Mr. Robert Berry, former business manager at UNH, was hired for that position.

During the summer I met with all the district school boards and established goals for this year. We are well on our way to accomplishing most of those goals. The school boards' goals were shared with the principals and teachers so they could correlate their goals to the school board goals. This has helped us to focus our energies and have everyone moving in the same direction.

A major curriculum goal for the district has been the development of a comprehensive math program that will include problem solving techniques, a continuum of skills, a variety of assessment strategies and staff development. Teachers from all three districts met last summer and developed math continuums and a common problem solving program. We continue to have math workshops to reach our goal and correlate our curriculum with the new state curriculum frameworks.

Another major goal this year is to more effectively organize our districts' special education programs and to analyze ways to reduce costs. All three districts have successful 3-5 year old special education inclusion programs this year. These programs have saved each district a significant amount of money and improved the quality of services to the children. We have also reduced costs by contracting specialists, such as OT and speech instead of paying them hourly as consultants. This has reduced some of these costs by as much as 50%. We will continue to

look for ways to cut costs and continue to provide quality service to our special needs students.

We are presently completing the budget process and have planned for educational improvements in all three towns. When I began in the summer, I gave the SAU #14 Joint Board a Vision Statement, "To instill in the students a life-long love of learning by providing a sound educational foundation that includes mastery of traditional academic skills and exposure to a wide range of co-curricular experiences in a stimulating, concerned environment." Through cooperation and teamwork with parents, school boards, administrators and teachers, I believe we have made much progress striving toward that vision.

Sincerely,

Robert F. Bell

Superintendent of Schools

PRINCIPAL'S REPORT JANUARY 3, 1995

The student population at Epping Middle-High School rose to 490 in 1994 (257 high school, 233 middle school). We graduated forty students in June '94, expect to graduate over fifty in June '95 and will enroll a sixth grade of just under eighty students. For the third year in a row, over sixty percent of our graduates went on to post graduate study, receiving over \$12,000 in local scholarship money. Interest from the Bickford Trust Fund enabled us to distribute \$700 in scholarship money.

This year we hired a new assistant principal, Mrs. Julie Heon, when Tony Silva resigned after fourteen years of dedicated service to the Epping community. New additions to our faculty include Larry Averill, Physical Education; Priscilla LaPointe, Foreign Language; Paul Murray, Math; Katherine Banks, Special Education; Rebekah Ravgiala, Science; and Martha McGivney, Nurse. We also hired back Ruth Shirley to coordinate our Media Center.

The biggest news of 1994 was that The New England Association of Schools and Colleges granted Epping Middle-High School accreditation status for the first time in its history. Our faculty did a highly professional job in completing the self study and numerous student, parents and community members made significant contributions. As part of the accreditation requirements, it will be necessary to make a number of repairs and upgrades to our facility.

Among the numerous commendations which were noted by the NEASC were:

- the dedication of the administration, faculty and staff to school improvement through the elevation of standards for student achievement
- the administration, faculty and staff for their recognition of excellence in student achievement, demonstrations, exhibitions and performances
- the timely communication with parents when students are experiencing academic, attendance, or other school related difficulties
- the efforts of school personnel to communicate with parents and community through newsletters, progress reports, telephone calls and press releases
- the progress made by the school in the areas of curriculum and instruction

--the alternative diploma program

--the variety of student activities

--the sensitive and student oriented guidance department

As a follow up to the accreditation process, our faculty is engaging in a number of improvement projects which are necessary to maintain quality programs and services and to retain our accreditation status.

In 1994 several program areas were greatly enhanced by investments in staff and technology. With the acquisition of funding for new faculty, we started a Spanish program and expanded our physical education program into the Middle School.

We were also able to install a state of the art computer lab which is networked with a bank of computers in the media center. Using federal grant moneys we provided computer training for faculty members and will be establishing an extensive inventory of software related to every subject area in the curriculum.

Our students continue to perform well, bringing positive recognition to our school and community, and reminding us daily of why we do what we do. Our Granite State Challenge team made it to the quarter finals, the Drama Club produced a dazzling production of "Into The Woods," our bands continued their high level of competition and three of our students were selected All State. Our SATs rose to their highest level in seven years and Meredith Gouveia was selected as a Merit Scholarship Semi-Finalist (the first such distinction for Epping High School in fifteen years). Several students won top awards at Seacoast School of Technology, the Chess Team took a second place in the state tournament, and ten students won Globe Scholastic Art Awards.

We are committed to meeting the highest level of quality possible. With the continuing support of the School Board, the SAU and the community, we will keep working to improve our school in every way we can.

Respectfully Submitted,

Victor J. Petzy, Jr., Ph.D.
Principal

1994 EPPING ELEMENTARY SCHOOL REPORT

We began our year at the Epping Elementary School with 372 students. This number is slightly less than our count of 378 at the beginning of last year.

It is with great pleasure that we welcome Mrs. Christina Willett, Resource Room Teacher, Mrs. Sherry Arsenault, Resource Room Aide, Ms. Rachel Kemp, Speech Teacher, and Ms. Shelly Fortin, Art Teacher, to our staff. We are also very pleased to have Ms. Sheila Cleary continue in her new position as the School Counselor. Ms. Cleary had previously been a regular classroom teacher in the fourth grade at the Epping Elementary School.

I would like to thank our Parent Teacher Organization for their continued and invaluable assistance/support at the Elementary School. The P.T.O. has been very generous and very busy this year. The P.T.O. generously donated some silk foliage and two benches for the appearance of the foyer at the Elementary School as well as the IBM Computer in Mrs. Wade's room. The P.T.O. will also be hosting the International Banquet to coincide with International Month. P.T.O. members also host the healthy snack table on a daily basis.

In addition to the many hours donated to the Elementary School by P.T.O. members, there are also many other volunteers to whom we owe a debt of gratitude. The work done by all these wonderful and caring people is greatly appreciated on a daily basis.

The community service landscape project underway at the Elementary School is at the end of Phase One. The staff and I would also like to thank everyone who participated in this project, to date, for their help. Thank you!

An additional thank you goes to the Men's Basketball Team for providing the funds for the new safety pads in the Multi-Purpose Room.

We are proud to announce the "creation" of an art room. The special projects which this room facilitates are simply wonderful. Ms. Fortin, our Art Teacher, is also working on a permanent Art collection for the school. To date we have one piece of art work in the collection. This piece, a weaving, was created by students and parents under the direction and guidance of Ms. Fortin at the Open House in the Fall of 1994.

Our extra curricular activities continue to be very popular with our students. We have continued activities such as "I Love to Read Month", "International

Month", "Drug Free Education Month", Friendship Lunches, and "Literacy Month".

We are proud to announce the creation of a "Good Citizen Tree" in the foyer. Students who have demonstrated exemplary good citizen behaviors for a month are eligible for the Good Citizen of the Month Award. Recipients of the monthly awards have their names and pictures displayed on the "Tree".

The staff at the Epping Elementary School continues to work closely with parents, and remains dedicated to providing an excellent educational program for all students.

Respectfully submitted,

**D. Franke
Epping Elementary School Principal**

EPPING SCHOOL DISTRICT OPENING DAY ENROLLMENT

	1990	1991	1992	1993	1994
Grade 1	106	94	64	86	78
Grade 2	82	95	81	58	76
Grade 3	77	87	84	74	58
Grade 4	90	81	84	81	77
Grade 5	66	85	73	79	82
Grade 6	66	61	86	73	79
Grade 7	73	79	66	80	68
Grade 8	72	78	71	64	84
Grade 9	58	71	75	73	68
Grade 10	41	57	69	76	65
Grade 11	33	37	51	67	71
Grade 12	39	31	39	47	62
Readiness	7				
TOTALS	810	856	843	858	868

STATISTICAL DATA

	1992-93	1993-94
Average Daily Membership	614.3 Elementary	600.1 Elementary
	231.6 Sr. High	257.0 Sr. High
Average Daily Absence	27.0 Elementary	27.4 Elementary
	16.8 Sr. High	21.0 Sr. High
% of Attendance	95.6 Elementary	95.0 Elementary
	92.1 Sr. High	92.0 Sr. High

1995 Town Meeting

Warrant

State of New Hampshire
Town of Epping

THE POLLS WILL BE OPEN FROM 9 A.M. TO 8 P.M.

To the inhabitants of the Town of Epping in the County of Rockingham in said State qualified to vote in Town Affairs:

You are hereby notified to meet at the Epping Town Hall in said Epping on Tuesday the fourteenth day of March next at nine o'clock in the forenoon to act upon the following subjects and upon completion of voting on Official Ballot items to adjourn until Tuesday the twenty-first day of March at 7 o'clock in the evening to meet at the Epping Middle-High School to complete the balance of items on this warrant:

Article 1

To choose all necessary Town officers for the year ensuing.

(Official Ballot Vote Required)

Article 2

Are you in favor of rescinding Commercial Use in the High Density Residential Zone as a permitted use on Main Street?

(Majority vote by Official Ballot required)

Recommended by Planning Board

Recommended by Board of Selectmen

Article 3

Are you in favor of extending West Epping Business Zone and Permitted Uses to the center line of Route 101 including Commercial? (Submitted by Petition)

(Majority vote by Official Ballot required)

Not Recommended by Planning Board

Not Recommended by Board of Selectmen

Article 4

To see if the Town will vote to amend Article 3 of the Epping Zoning Ordinance-Industrial/Commercial Zone, Schedule I, Zoning Schedule of Bulk and Coverage Controls for the Industrial/Commercial Zone, by reducing the Minimum Front Yard Setback from 100 feet to 75 feet on existing roads, and establishing a Minimum Front Yard Setback of 50 feet on proposed internal roads of Class V classification or higher.

(Majority vote by Official Ballot required)
Recommended by Planning Board

Article 5

To see if the Town will vote to amend Article 3 of the Epping Zoning Ordinance-Industrial/Commercial Zone, Schedule I, Zoning Schedule of Bulk and Coverage Controls for the Industrial/Commercial Zone, by increasing the Maximum Building Height from 35 feet or three (3) stories to 50 feet or five (5) stories, excluding the roof. All buildings over 35 feet must provide a fire suppression plan approved by the Town of Epping Fire Department and Planning Board

(Majority vote by Official Ballot required)
Recommended by Planning Board

Article 6

To see if the Town will vote to amend Article 3 of the Epping Zoning Ordinance-Industrial/Commercial Zone, schedule II, Zoning Schedule of Uses For the Industrial/Commercial Zone, by adding Municipal Buildings and Banks as Permitted Principal Uses.

(Majority vote by Official Ballot required)
Recommended by Planning Board

Article 7

To see if the Town will vote to amend Article 3 of the Epping Zoning Ordinance-Industrial/Commercial Zone, schedule II, Zoning Schedule of Uses For the Industrial/Commercial Zone, by removing the word "Light" under Industrial Permitted Principal Use #1, so that it reads: "1. Manufacturing and Assembly Plants."

(Majority vote by Official Ballot required)
Recommended by Planning Board

Article 8

To see if the Town will vote to amend Article 12 of the Epping Zoning Ordinance-Definitions, by adding the Definition of Indoor Recreation as follows:

“A permanent structure containing facilities for recreational activities, such as movies, tennis, platform games, swimming, exercise rooms, handball, and similar activities.”

(Majority vote by Official Ballot required)

Recommended by Planning Board

Article 9

To see if the Town will vote to amend Article 12 of the Epping Zoning Ordinance-Definitions, by adding the Definition of Garage (Private Residential) as follows:

“A structure that is accessory to a residential building and that is used for the parking and storage of vehicles owned and operated by the residents thereof and that is not a separate commercial enterprise available to the general public.”

(Majority vote by Official Ballot required)

Recommended by Planning Board

Article 10

To see if the Town will vote to raise and appropriate the sum of \$500,000 for the construction, reconstruction and repair of Town roads including all necessary work on drainage systems and appurtenances of such work, and to authorize the issuance of not more than \$500,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon. This appropriation shall be non-lapsing appropriation pursuant to RSA 32:3 VI and will not lapse until the work is complete or in three years, whichever is less.

(2/3 ballot vote required with polls open for one hour minimum)

Submitted and recommended by Board of Selectmen

Recommended by Budget Committee

Article 11

To see if the Town will vote to adopt the following ordinance to regulate the use of the Transfer Station and Stump Dump:

EPPING TRANSFER STATION ORDINANCE

I. PURPOSE

The purpose and intent of this ordinance is to establish regulations pertaining to the collection, disposal, removal and destruction of garbage, refuse, solid waste, recyclable materials or any other materials of any kind and the dumping of same at the Town of Epping Transfer Station as authorized under RSA 31:39 and RSA 149-M and any applicable statutes.

II. DEFINITIONS

As used in this ordinance, the following terms shall have the meanings indicated:

GOVERNING BODY - Shall mean the Board of Selectmen of the Town of Epping.

REFUSE - Shall mean "solid waste" as defined by RSA 149-M and shall specifically exclude any material defined as a Hazardous or Special Waste by RSA 147-A or any law or administrative regulation of the United States.

RESIDENT - Shall mean a person living or maintaining a dwelling for their personal use within the corporate limits of the Town.

STUMP DUMP - Shall mean the place designated by the Town of Epping as to where all brush, tires, appliances, scrap metal, bulky waste and the like are to be deposited.

TRANSFER STATION - Shall mean the place designated by the Town of Epping as to where all refuse is to be deposited.

III. RESTRICTIONS

1. The disposal of refuse at the Epping Transfer Station or Stump Dump by a non resident of the Town of Epping, New Hampshire shall not be permitted at any time except refuse from the home of a resident or under special permit of the Epping Board of Selectmen.
2. No person shall deposit or dispose of any refuse or waste material whatsoever as may be defined or prohibited from being disposed of pursuant to RSA 149-M or other regulations as established by the New Hampshire Department of Environmental Services.
3. Vehicles used to transport refuse to the Transfer Station or Stump Dump shall have affixed to the window of said vehicle, a valid Town of Epping Dump Permit sticker plainly visible to the dump attendant.

4. Residents may not allow vehicles with a valid Dump Permit sticker to be used to transport refuse which did not originate from a residence within the Town of Epping to the Transfer Station or Stump Dump.

5. The dump attendant has the right to refuse anyone from dumping refuse at the Transfer Station or Stump Dump if they determine that person to be presenting for disposal refuse not allowed by the paragraphs above.

6. Dump Permit stickers are non-transferable.

IV. LIMITATION OF PROSECUTION

No person shall be prosecuted under this ordinance after sixty (60) days from the time the offense was committed and as prescribed by RSA 265:151.

V. PENALTIES

1. Any person violating the provisions of this ordinance shall be guilty of a violation and upon conviction thereof, shall be liable to a penalty of not more than five hundred dollars (\$500.00) for each offense.

2. The Governing Body of the Town of Epping may revoke the Dump Permit of any resident for violation of this ordinance or for other just cause as they deem to be fit.

VI. VALIDITY

If any section or part of section, or paragraph of this Ordinance is declared invalid or unconstitutional, it shall not be held to invalidate or impair the validity, force or effect of any other section or sections, or part of section or paragraph of this Ordinance.

This ordinance shall remain in full force and effect unless otherwise amended or rescinded by town authority.

(Majority vote required)

Submitted and recommended by the Board of Selectmen

Article 12

To see if the Town will vote to amend the Cemetery and Burial Site Ordinance adopted by the Town on March 12, 1991, as follows:

1. In the title of Section IV change the reference from RSA 289:2 to RSA 289:3.

2. Delete paragraph IV(a) and replace it with the following:

(a) All burial sites shall be not less than fifty (50) feet from the right of way of any class of state highway and not less than 35 feet from the right of way of any class of town road or private way.

3. Delete paragraph IV(b) and replace it with the following:

(b) All burial sites shall be not less than one hundred (100) feet from an existing dwelling house, schoolhouse or school lot, store or other place of business without the consent of the owner of the same.

The purpose of these amendments is to bring the Town's ordinance into agreement with changes in state laws which were enacted in 1994. (Submitted by request)

(Majority vote required)

Recommended by Board of Cemetery Trustees

Recommended by the Board of Selectmen

Article 13

To see if the Town will vote to authorize the Board of Selectmen to accept the conveyance of a certain parcel of land from the Prospect Hill Cemetery Association known as the Prospect Cemetery, located on Route 27 in the Town of Epping, and to assume responsibility for maintenance of said property together with all Trust Funds now held by the Prospect Hill Cemetery Association for the benefit of said cemetery. (Submitted by request of the Prospect Hill Cemetery Association and the Board of Cemetery Trustees)

(Majority vote required)

Recommended by Board of Cemetery Trustees

Recommended by the Board of Selectmen

Article 14

To see if the Town will require the Board of Selectmen, the Planning board, the Zoning Board of Adjustment, and all other Town boards, departments, committees, and officials to treat business and industry fairly, respectfully, and with an attitude that demonstrates that EPPING, THE CROSSROADS OF NEW HAMPSHIRE, WELCOMES INDUSTRY. (Submitted by petition)

(Majority vote required)

Recommended by Board of Selectmen

Article 15

To see if the Town will require the Board of Selectmen to make the intersection of Main Street and Route 27 less hazardous by a common sense restriction on parking and by removing the tree and shrubs on the northwest corner. (Submitted by petition).

(Majority vote required)

Recommended by Board of Selectmen

Article 16

To see if the Town will vote to deposit ten (10) per cent of the revenues collected pursuant to RSA 79-A:25.II (the Land Use Change Tax) into the Conservation Fund, but not more than will result in there being more than \$10,000 of such revenue in the Conservation Fund at any time.

(Majority vote required)

Recommended by the Board of Selectmen

Recommended by the Budget Committee

Article 17

To see if the Town will vote to raise and appropriate the sum of \$25,000 for the completion of improvements to the athletic fields behind the Epping Middle/High School contingent on the receipt by the Town of a matching grant from the Land and Water Conservation Fund. This sum is to be raised only in the event a grant for the purpose of completing improvements to the athletic complex is received and so certified by the New Hampshire Department of Resources and Economic Development and only for the difference between the amount contributed to the project by the Epping Youth Athletic Association. (Submitted by petition)

(Majority vote required)

Recommended by the Board of Selectmen

Recommended by the Budget Committee

Article 18

To see if the Town will vote to raise and appropriate the sum of thirty five thousand dollars (\$35,000) to rebuild the unpaved portion of Mast Road approximately 3,500 feet in length. The work to be done will include, but not be limited to, new gravel base and surface, raising the surface above the spring high water level, preparing proper drainage ditches, and installation of necessary culverts. (Submitted by petition)

(Majority vote required)

Recommended by the Board of Selectmen

Not Recommended by the Budget Committee

Article 19

Should the Town vote to adopt the Amendment and Restatement of the Lamprey Regional Cooperative, thereby remaining a member of the Lamprey Regional Cooperative for the purpose of handling, managing and disposing of municipal solid waste?

(Majority vote required)

Recommended by the Board of Selectmen

Article 20

Shall we adopt the provisions of RSA 31:95-c to restrict the revenues from fees charged by the town for providing fire, police and ambulance services other than reimbursements for police and fire protection at events or activities such as race track details and maintenance of traffic safety at construction sites to expenditures for the purpose of acquiring, constructing and maintaining facilities and equipment for the purpose of providing public safety (fire, police and ambulance) services? Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the Public Safety Facilities and Equipment Fund, separate from the general fund. Any surplus in said fund shall not be deemed part of the general fund accumulated surplus and shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund or source of the revenue.

(Majority vote by ballot required)

Recommended by Board of Selectmen

Recommended by Budget Committee

Article 21

To see if the Town will vote to approve the following petition:

We the undersigned registered voters of Epping, petition the Town Meeting to direct the Board of Selectmen to develop a Town Ordinance (or some other legal means) which provides the Taxpayers of Epping, on an individual basis, with the option of redirecting that portion of their property tax collected to fund Social Service Organizations such as those listed within this year's (1995) Town Warrant. The option should be limited to the selection of a single Social Service or Charitable organization of the Taxpayer's choosing but not limited to one listed within the Town Warrant in any given year. We further ask that this Ordinance, or its legal substitute, be presented for approval by the voters at the 1996 Town Meeting. If approved, this Article should take effect in the 1996 tax

year and remain in effect until rescinded by a subsequent action taken at some future Town Meeting. (Submitted by petition)

(Majority vote required)

Not Recommended by the Board of Selectmen

Not Recommended by the Budget Committee

Article 22

To see if the Town will vote to raise and appropriate the sum of \$ 45,512 to be distributed to the organizations listed below in the amounts noted for services estimated to be rendered to residents of the Town during 1995:

Agency	Requested	Recommended
A Safe Place	\$ 500	\$ 500
Area Homemaker Home Health Aide Service	2,900	2,610
Child and Family Services	5,000	4,500
Epping Youth Athletic Association	3,000	3,000
Lamprey Health Care	3,500	3,400
Retired Senior Volunteer Program	300	300
Richie McFarland Children's Center	4,500	2,475
Rockingham County Community Action Program	11,261	8,507
Rockingham Nutrition & Meals On Wheels Program	2,820	2,570
Rockingham Visiting Nurse Association & Hospice	6,800	6,800
Seacoast Big Brother/Big Sister Program	6,120	6,120
Seacoast Hospice	1,500	1,480
Seacoast Mental Health Center	2,000	2,000
Sexual Assault Support Services	1,250	1,250
Total	\$51,451	\$45,512

(Majority vote required)

Organization requests submitted as received by Board of
Selectmen

Second column is recommendation of Budget Committee

Article 23

To see if the Town will vote to raise and appropriate the sum of \$1,500 for the support of AIDS Response of the Seacoast for services expected to be provided residents of the Town. (Submitted at the request of the organization)

(Majority vote required)

Organization request submitted as received by Board of Selectmen
Not Recommended by the Budget Committee

Article 24

To see if the Town will vote to raise and appropriate the sum of \$1,000 for the support of the American Red Cross for services expected to be provided residents of the Town. (Submitted at the request of the organization)

(Majority vote required)

Organization request submitted as received by Board of Selectmen
Not Recommended by the Budget Committee

Article 25

To see if the Town will vote to raise and appropriate the sum of \$2,000 for the support of the N.H. Society for the Prevention of Cruelty to Animals for services expected to be provided residents of the Town. (Submitted at the request of the organization)

(Majority vote required)

Organization request submitted as received by Board of Selectmen
Not Recommended by the Budget Committee

Article 26

To see if the Town will vote to raise and appropriate the sum of \$11,000 to hire two (2) full time police officers to begin work not earlier than June 1, 1995. It is the intention of this article to increase the number of full time officers by two (2) on a permanent basis.

(Majority vote required)

Not Recommended by Board of Selectmen
Recommended by Budget Committee

Article 27

To see if the Town will vote to raise and appropriate \$5,500 to pay salary and employee overhead costs to increase the hours of operation of the Harvey-Mitchell Memorial Library from 31 hours per week to 42 hours per week. If voted by the Town, it is the intention of the Library Trustees to permanently increase the hours of library operation.

(Majority vote required)

Not Recommended by Board of Selectmen

Not Recommended by Budget Committee

Article 28

To see if the Town will raise and appropriate \$5,000 for the purchase of computer programs and hardware to automate the operations of the Harvey Mitchell Memorial Library.

(Majority vote required)

Not Recommended by Board of Selectmen

Recommended by Budget Committee

Article 29

To see if the Town will vote to adopt the following ordinance:

CONSTRUCTION WORK REQUIRING UNIFORMED POLICEMEN

Prior to the commencement of construction, improvement, upgrading of any road, street or highway in the Town of Epping, NH or prior to the laying or relaying of sewers, electrical, telephone, gas lines, water, or any type of telecommunications equipment, cable TV, or any other type of underground utilities or the installation of above ground utilities which would interfere with the normal and regular flow of traffic within the Town of Epping, the primary contractor responsible for the conduct of the work performed upon the site, shall make contact with the Chief of Police of the Town of Epping, NH, prior to the commencement of any work and will be required to employ uniformed policemen of the Epping Police Department or their designee to control traffic provided any of the following conditions exist:

- a. Construction, re-construction, excavation, paving or any other type of work, on or upon any road, street, avenue, lane or highway.
- b. All such construction which will significantly affect the flow of traffic;
- c. When the street traffic is primarily controlled by a traffic light which will become ineffective in the proper control of traffic due to the existence of the construction activity.

In addition to the conditions enumerated above, the Chief of Police, in his discretion, may require the primary contractor to employ uniformed policemen when the construction is such as to unreasonably interfere with the normal and ordinary flow of traffic or presents conditions which adversely affect public safety and convenience.

In the event that any provision of this ordinance is violated, the Chief of Police is empowered to issue a work stoppage order against the contractor or his employees; such work stoppage order shall remain in effect until there is strict compliance with this ordinance. The Chief of Police, after consultation with the contractor, shall make the final approval of the number of officers to be detailed and whether or not a marked police cruiser is needed.

PENALTY: Any contractor or contractor(s) or their employees who violates this ordinance shall be guilty of a violation, punishable by a fine not to exceed Five Hundred (\$500.00) dollars per day and may be assessed for each day that violation continues.

VALIDITY: If any section or part of a section or paragraph of this ordinance is declared invalid or unconstitutional, it shall not be held to invalidate, or impair the validity, force, or effect of any other sections, or part of a section or paragraph of this ordinance.

(Majority vote required)
Recommended by the Board of Selectmen

Article 30

To see if the Town will vote to amend the Alcohol Ordinance as follows:

1. Add to the first sentence “, New Hampshire.”
2. Add to the penalty sentence after the word “thereof” the phrase “shall be guilty of a violation and upon conviction thereof”.
3. Add to the validity sentence after the word “declared” the phrase “invalid or unconstitutional, it shall not be held”.

(Majority vote required)
Recommended by the Board of Selectmen

Article 31

To see if the Town will vote to amend the Use of Public Property Ordinance by adding to the penalty sentence after the word “thereof” the phrase “shall be guilty of a violation and upon conviction thereof” and increasing the amount of penalty per violation from One Hundred Dollars (\$100.00) to Five Hundred Dollars (\$500.00).

(Majority vote required)
Recommended by the Board of Selectmen

Article 32

To see if the Town will vote to amend the Loitering Ordinance as follows:

1. Change the last sentence of Section C (Discretion of the Police Officer) to read:

Any person or persons who shall refuse to leave after being ordered to do so by a police officer or is found to be in violation of this ordinance after having been issued a warning shall be guilty of a violation.

2. In Section D (Notice to Parent or Guardian of a Violation by a Minor), change "is charged with a violation" to "is found in violation."

(Majority vote required)

Recommended by the Board of Selectmen

Article 33

To see if the Town will vote to adopt the following ordinance:

EMERGENCY MANAGEMENT ORDINANCE

Section 1. Short Title. This ordinance shall be known and may be cited and referred to as the "Emergency Management Ordinance of the Town of Epping."

Section 2. Intent and Purpose.

(1) It is the intent and purpose of this ordinance to establish an office that will insure the complete and efficient utilization of all of the Town of Epping's facilities to combat disaster, natural or man-made, enemy attack or other disasters as defined herein.

(2) The Epping office of Emergency Management will be the coordinating agency for all activity in connection with emergency planning; it will be the instrument through which the community officials may exercise the authority and discharge the responsibilities vested in them in RSA, Chapter 107, State of New Hampshire, Civil Defense Act of 1950, as amended, and this Ordinance.

(3) This Ordinance will not relieve any Town Department of the moral responsibilities or authority given to it by local Ordinance, nor will it adversely affect the work the work of any volunteer agency organized for relief in disaster emergencies.

Section 3. Definitions. The following definitions shall apply in the interpretation of this Ordinance:

(a) "Emergency Management" in its broad meaning is to carry out the basic government functions of maintaining the public peace, health and safety during an emergency. This shall include plans and preparations for protection from, and relief, recovery and rehabilitation from, the effects of a natural or man made disaster on the community. And it shall also include such activity in connection with an enemy attack as defined herein. It shall not, however, include any activity that is primary responsibility of the military forces of the United States.

(b) "Disaster" includes but is not limited to actual or threatened enemy attack, sabotage, extraordinary fire, flood, storm, epidemic, radiological incident, or other impending or actual calamity endangering or threatening to endanger health, life or property or constituted government.

(c) "Attack" shall mean a direct or indirect assault against the Town of Epping, its government, its environs, or of the nation, by the forces of a hostile nations or the agents thereof, including assault by bombing, radiological, chemical or biological warfare, or sabotage.

(d) "Emergency Response Resources" shall mean the employees, equipment and facilities of all City departments, boards, institutions and commissions; and, in addition, it shall include all volunteer personnel, equipment and facilities contributed by, or obtained from, volunteer persons or agencies.

(e) "Volunteer" shall mean contributing a service, equipment or facilities to the civil defense organization without remuneration.

(f) "Emergency Volunteer" shall mean any person duly registered, identified and appointed by the Coordinator of the Office of Emergency Management and assigned to participate in the Emergency Management activity.

(g) "Coordinator" shall mean the Coordinator of the Epping Office of Emergency Management as prescribed in this Ordinance.

(h) "Regulations" shall include plans, program and other emergency procedures deemed essential to Emergency Management.

Section 4. Organization and Appointments.

(1) The Board of Selectmen is hereby authorized and directed to create an organization for Emergency Management utilizing to the fullest extent the existing agencies within the community. The Board of Selectmen, as executive head of the municipal government, shall be responsible for the organization, administration and operation of emergency forces.

(2) The organization shall consist of the following:

(a) An Office of Emergency Management within the executive department of the Town of Epping's government and under the direction of the Board of Selectmen. There shall be an executive head of the Office of Emergency Management who shall be known as Emergency Management Director (hereafter "Director"), and such assistants and other employees as are deemed necessary for the proper functioning of the organization.

(b) The employees, equipment and facilities of Town departments, boards, institutions and commissions, will participate in the Emergency Management activity. The duties assigned to a Town department shall be the same or similar to the normal duties of the department, as far as possible.

(c) Volunteer persons and agencies offering service to, and accepted by, the Town.

(3) The Board of Selectmen shall appoint a Emergency Management Director who shall be a person well versed and trained in planning operations involving the activities of many different agencies which will operate to protect the public health, safety and welfare in the event of danger from disaster or enemy action as defined in this Ordinance.

(4) The Board of Selectmen shall designate and appoint a person or persons to assume the emergency duties of the Director in the event of his absence or inability to act.

Section 5. Powers and Duties.

(1) Board of Selectmen

(a) The Board of Selectmen may exercise the emergency power and authority necessary to fulfill their general powers and duties as defined in RSA 107-C:8. The judgment of the Board of Selectmen shall be the sole criteria necessary to invoke emergency powers provided in the statutes.

(b) During any period when disaster threatens or when the Town has been struck by disaster, within the definition of the Ordinance, the Board of Selectmen may promulgate such regulations as they deem necessary to protect the life and property and preserve critical resources. Such regulations may include, but shall not be limited to, the following:

(1) Regulations prohibiting or restricting the movement of vehicles in order to facilitate the work of Emergency Management forces, or to facilitate the mass movement of persons from critical areas within or without the Town Of Epping.

(2) Regulations pertaining to the movement of persons from areas deemed to be hazardous or vulnerable to disaster.

(3) Such other regulations necessary to preserve public peace, health and safety.

(4) Regulations promulgated in accordance with the authority above will be given widespread circulation by proclamations published and uttered by newspaper and radio. these regulations will have the force of Ordinance when duly filed with the Town Clerk.

(c) The Board of Selectmen shall order Emergency Management forces to the aid of other communities when required in accordance with the statutes of the State, and they may request the State, or a political subdivision of the State, to send aid to the Town of Epping in case of disaster when conditions in the Town are beyond the control of the local Emergency Management forces.

(d) The Board of Selectmen may obtain vital supplies, equipment, and other properties found lacking and needed for the protection of the health, life and property of the people, and bind the Town for the fair value thereof.

(e) The Board of Selectmen may require emergency services of any Town officer or employees. If regular Town forces are determined inadequate, the Board of Selectmen may require the services of such other personnel as he can obtain that are available, including citizen volunteers. All duly authorized persons

rendering emergency services shall be entitled to the privileges and immunities as are provided by state law, employees and other registered and identified Emergency Management and disaster workers and, upon demand, may receive appropriate compensation for their emergency employment.

(f) The Board of Selectmen will cause to be prepared the Basic Plan herein referred to and to exercise their ordinary powers as Board of Selectmen, all of the special powers conferred upon him by any statute, or any other lawful authority.

(2) Emergency Management Director. The Emergency Management Director shall be responsible to the Board of Selectmen in regard to all phases of the Emergency Management activity. Under the supervision of the Board of Selectmen, he shall be responsible for the planning, coordination and operation of the Emergency Management activity in the Town under the supervision of the Board of Selectmen, he shall maintain liaison with the state and federal authorities and the authorities of other nearby political subdivisions as to insure the most effective operation of the Emergency Management plan. His duties shall include, but not limited to, the following:

1. Coordinating the recruitment of volunteer personnel and agencies to augment the personnel and facilities of Epping for Emergency Management.
2. Development and coordination of plans for the immediate use of all the facilities, equipment, manpower and other resources of Epping for the purpose of minimizing or preventing damage to persons and property; and protecting and restoring to usefulness governmental services and public utilities necessary for the public health, safety and welfare.
3. Negotiating and concluding agreement with owners or persons in control of buildings or other property for the use of such buildings or other property for Emergency Management purposes and designating suitable buildings as public shelters.
4. Through public informational programs, educating the civilian population as to actions necessary and required for the protection of their persons and property in case of disaster or enemy attack, as defined herein, either impending or present.
5. Conducting public practice alerts to insure the efficient operation of the Emergency Management forces and to familiarize residents with Emergency Management regulations, procedures, and operations.
6. Coordinating the activity of all other public and private agencies engaged in any Emergency Management activity.
7. Assuming such authority and conducting such activity as the Board of Selectmen may direct to promote and execute the Emergency Management plan.

Section 6. Emergency Management Basic Plan.

(1) A comprehensive Emergency Management Basic Plan shall be adopted and maintained by resolution of the Board of Selectmen. In the preparation of this plan as it

pertains to the Epping organization, it is the intent that the services, equipment, facilities, and personnel of all existing departments and agencies shall be utilized to the fullest extent. When approved, it shall be the duty of all municipal departments and agencies to perform the functions assigned by the Plan and to maintain their portion of the Plan in a current state of readiness at all times. The Basic Plan shall be considered supplementary to this Chapter, and have the effect of law whenever a disaster, as defined in this Chapter, has been proclaimed.

(2) The Board of Selectmen shall prescribe in the Basic Plan those positions within the disaster organization, in addition to his own, for which lines of succession are necessary. In each instance, the responsible person will designate and keep on file with the Board of Selectmen a current list of 3 persons as successors to his position. The list will be in order of successions and will as nearly as possible designate persons best capable of carrying out all assigned duties, and functions.

(3) Each service chief and department head assigned responsibility in the Basic Plan shall be responsible for carrying out all duties and functions therein. Duties will include the organization and training of assigned employees and volunteers. Each chief shall formulate the operational plan for his service which, when approved, shall be an Annex to and a part of the Basic Plan.

(4) Amendments to the Basic Plan shall be submitted to the Board of Selectmen. If approved, such amendments shall take effect 30 days from the date of the approval. In the event an amendment is pending at the time that a disaster is proclaimed under the provisions of this Chapter, the amendment will be considered approved immediately and will remain effective unless specifically revoked.

(5) When a required competency or skill for a disaster function is not available within the city government, the Board of Selectmen is authorized to seek assistance from persons outside of government. The assignment of duties, when of a supervisory nature, shall also grant authority for the persons so assigned to carry out such duties prior to, during, and after the occurrence of a disaster. Such services from persons outside government may be accepted by the Town on a volunteer basis. Such citizens shall be enrolled as emergency volunteers in cooperation with the heads of Town departments affected.

(6) Some of the duties ascribed to the Board of Selectmen in this section will ordinarily be handled as a matter of routine by the Emergency Management Coordinator-but the responsibility and authority stem from and remain with the Board of Selectmen.

Section 7. No Municipal or Private Liability.

(1) This Ordinance is an exercise by the Town of Epping of its governmental functions for the protection of the public peace, health, and safety, and neither Epping nor agents and representatives of said Town, or any individual, receiver, firm, partnership, corporation, association, or trustees or any of the agents thereof, in good faith carrying out, complying with or attempting to comply with any order, rule or regulation promulgated pursuant to the provisions of this Ordinance, shall be liable for any damage sustained to persons or property as the result of said activity.

(2) Any person owning or controlling real estate or other premises who voluntarily and without compensation grants the Town the rights to inspect, designate and use the whole

or any part or parts of such real estate or premises for the purpose of sheltering persons during an actual, impending or practice disaster or an enemy attack shall not be civilly liable for the death of, or injury to, any persons on or about such real estate or premises under such license, privilege or other permission, or for loss of, or damage to, the property of such person.

Section 8. Violation of Regulations. It shall be unlawful for any persons to violate any of the provisions of this Ordinance or of the regulations or plans issued pursuant to the authority contained herein, or to willfully obstruct, hinder or delay any member of the Emergency Management organization as herein defined in the enforcement of the provisions of the Ordinance or any regulation or plan issued thereunder.

Section 9. Penalty. Any person, firm or corporation violating any provision of this Ordinance, or any rule or regulation promulgated thereunder, upon conviction thereof, shall be guilty of a violation.

Section 10. Severability. Should any provision of this Ordinance be declared invalid for any reason, such declaration shall not affect the validity of other provisions, or of this Ordinance, as a whole, it being the legislative intent that the provisions of this Ordinance shall be severable and remain valid notwithstanding such declaration.

Section 11. Conflicting Ordinances, Orders, Rules and Regulations Suspended. At all times when the orders, rules and regulations made and promulgated pursuant to this Article shall be in effect, they shall supersede all existing Ordinances, orders, rules and regulations insofar as the latter may be inconsistent therewith.

Section 12. Effective Date. This Ordinance shall take effect on adoption by the Town Meeting.

(Majority vote required)
Recommended by the Board of Selectmen

Article 34

To see if the Town will vote to adopt the following ordinance:

CONTROL AND CONTAINMENT OF HAZARDOUS MATERIALS

Section I. Authority. This ordinance is enacted under the authority of RSA 31:39, RSA 41:11, RSA 47:17 VI, and RSA 154.

Section II. Purpose. The purpose of this ordinance is to provide for the control and containment of hazardous materials after an accident or discharge and not to impose upon the Town, or any of its officers and agents, any obligations to secure or remove any hazardous materials from the town, once safe containment of the material is made. Nothing in the ordinance is intended to relieve any owner or person in possession of hazardous material of any obligation imposed by State or Federal law. Nothing in this ordinance shall be deemed to permit the possession, storage, or use of hazardous materials, except in conformance with all State, Federal, or Local laws.

Section III. Application. This ordinance shall apply to all incidents involving hazardous waste or hazardous materials within the boundaries of the Town of Epping and to all persons who may possess such materials found within the Town except where State or Federal laws or regulations may take precedence and control over any such incident or person. (See RSA 146-A, and RSA 265: 115-118 for examples of prevailing State law at the time this ordinance is adopted.)

Section IV. Definitions. For the purposes of this ordinance , the following definitions shall apply.

A. Hazardous materials. - Those substances or materials in such quantity or form which may pose an unreasonable risk to health and safety or property, which may include, but are not limited to, explosives, radioactive materials, etiologic agents, flammable liquids and solids, combustible liquids or solids, poisons, oxidizing or corrosive materials, and compressed gases which are listed by the Materials Transportation Bureau of the United States Department of Transportation in Title 49 of the Code of Federal Regulations, and any amendment thereto.

B. Person. - Any individual, corporation, partnership, trust, or other legal entity.

C. User. - Any person who manufactures or transports, or owns, uses, handles, stores, or has the legal authority to control hazardous materials, specifically including their officers, directors, employees, and agents.

D. Responsible Party. - Any individual, partnership, corporation, association, trust, or other entity partially or solely responsible for the release of any hazardous materials for the purpose of promoting or protecting public health or safety.

Section V. Duty to report. Any person who causes or has knowledge of any discharge or release of hazardous materials from their safe container, in any manner which poses an actual or potential threat to people, animals, wildlife, vegetation, property, or the environment, shall immediately report the incident to the Epping Fire Department.

Section VI. Cleanup. The user or transporter of a hazardous material which is intentionally or accidentally discharged or released within the Town shall, in addition to reporting the accident as required by Section V, take immediate action to cause the discharge or release to be cleaned up in the environmentally safe and scientifically sound manner, and to restore the site and the surrounding environment.

Section VII. Intentional Discharge or Release. The intentional discharge or release of a hazardous material within the Town of Epping is strictly prohibited.

Section VIII. Cost Recovery.

A. Upon the completion of any cleanup or containment in which Town employees participated, all costs of the cleanup or containment shall be itemized by each Town department involved. Such costs shall include, but are not limited to, the cost of cleaning repair, restoration or replacement of any Town material or equipment used in the cleanup or containment, the costs of any illness or injury sustained by an employee who

participated in the cleanup or containment, and the costs of all contracted services utilized in the cleanup or containment.

B. Upon receipt of the itemizations, (including its own), but in no event later than (60) days from the date of the release, the Town of Epping shall bill the full cost of the cleanup or containment to the responsible party or parties. The bill shall include a description of costs incurred. Bills for less than the full amount of these costs shall be allowed, provided that the responsible party is advised of the reason therefore and the approximate date by which it can expect to receive a complete bill.

C. Each responsible party shall be jointly and severally liable to the Town for the costs of the cleanup or containment for which they are responsible. Such costs may be collected by any lawful means including, but not limited to, appropriate court proceedings. All funds received from the responsible parties shall be deposited in the Town treasury.

D. Any and all costs recovered from a responsible party shall be separate from and in addition to any penalty that may be assessed for any violation of any provision of this article.

Section IX. Penalties:

A. Any person who fails to report an incident as required by Section V shall be assessed a penalty not to exceed one thousand dollars (\$1000.00). Each 24-hour period that the incident is not reported shall constitute a separate violation.

B. Any person who intentionally discharges or releases, or causes another to discharge or release any hazardous materials from their safe containers, in any manner which poses a actual or potential threat to people, animals, wildlife, vegetation, property, or the environment, shall be assessed a penalty not to exceed one thousand dollars (\$1000.00).

C. Any person who fails to take the action required by Section VI shall be assessed a penalty not to exceed one thousand dollars (\$1000.00). Each 24-hour period that a person fails to take action to cause the discharge or release of a hazardous material to be cleaned up, shall constitute a separate violation.

Section X. Remedy Not Exclusive. Nothing in the ordinance shall be construed to limit any other remedy the Town may have to collect from a responsible party the cost of control and containment of hazardous materials incidents.

Section XI. Use of Cost and Penalties Collected. All costs and penalties collected under this ordinance shall be placed in the General Fund.

Section XII. Emergency Operations. The Fire Chief of the Town of Epping or his designated representative(s) shall take, and be in control of, any actions necessary to mitigate a hazardous materials incident within the Town of Epping except where State or Federal agencies have jurisdiction by law.

Section XIII. Enforcement. The Board of Selectmen shall be responsible for enforcing this ordinance.

Section XVI. Repeal. Any provision of any ordinance which is inconsistent with this ordinance is hereby repealed.

Section XV. Severability. If any section, subsection, sentence, clause, phrase, or part of this ordinance should be held invalid for any reason whatsoever, such decision shall not affect the remaining portions, which shall remain in full force and effect, and, to this end, the provisions of this ordinance are severable.

Section XVI. Effective Date. This ordinance shall become effective upon passage by the Town Meeting.

(Majority vote required)
Recommended by the Board of Selectmen

Article 35

To see if the Town will vote to adopt the following Ordinance:

WHEREAS, the manner of operation of certain land uses has caused the devaluation of certain properties; and
WHEREAS, the devaluation of these of these properties has caused their owners to seek tax abatements from the Town, many of which have been granted; and
WHEREAS, the granting of these tax abatements has decreased the revenue available to the Town and therefore increased the tax burden on all other taxpayers to make up the difference;
NOW THEREFORE, should any tax abatement be granted because a nearby land use has devalued the abated property, the license or permit fee for that land use, for the next year, shall be adjusted upwards by the dollar amount the Town, County and School tax revenues have been diminished due to said land use, and that dollar amount, adjusted annually, shall continue as an addition to the license or permit fee so long as property valuations are adversely affected by said land use. (Submitted by petition)

(Majority vote required)
Not Recommended by the Board of Selectmen

Article 36

To see if the Town will vote to approve the following petition:

We the undersigned voters of Epping, petition the Town Meeting to reduce budget line item 4197 by the amount of \$1,544.00 to effectively zero (0) fund dues to the NH Municipal Association. Leaving a balance of \$4,566.00 in that line item. (Submitted by petition)

(Majority vote required)
Not Recommended by the Board of Selectmen
Not Recommended by the Budget Committee

Article 37

To see if the Town will vote to raise and appropriate the sum of \$ 2,159,785, which represents the operating budget as recommended by the Budget Committee. Said sum does not include any special articles elsewhere addressed.

(Majority vote required)

Submitted by the Board of Selectmen
Recommended by the Budget Committee

Article 38

To transact any other business that may legally come before this meeting.

Given under our hands and seal this twenty-first day of February in the year of our Lord Nineteen Hundred and Ninety Five.

James Boynton

Renald Cote

Roger Gauthier

Lee Limperis

Kim Sullivan

SELECTMEN

Epping, New Hampshire

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE
PROVISIONS OF THE MUNICIPAL BUDGET LAW



BUDGET OF THE TOWN

OF EPPING N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1995 to December 31, 1995 or for Fiscal Year

From _____ 19 ____ to _____ 19 ____

IMPORTANT: Please read the new RSA 32:5 applicable to all municipalities.

It requires this budget be prepared on a "gross" basis, showing all revenues and appropriations. At least one public hearing must be held on this budget.

When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address above.

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

James B. McKeough
Robert W. Conner
William F. Ayer
Thomas J. Wagner
Patricia H. Malone

Date February 11, 1995

Raymond J. [Signature]

		1	2	3	4		5
PURPOSE OF APPROPRIATION					Budget Committee		
(RSA 31:4)							
Acct. No.	GENERAL GOVERNMENT	W.A. No.	*Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selection's Recommended Budget	Recommended Ensuing Fiscal Year (omit cents)	Not Recommended (omit cents)
4130	Executive		137,900	120,996	146,500	146,500	
4140	Elec., Reg., & Vital Stat.		21,900	23,086	21,800	21,800	
4150	Financial Administration		107,530	99,163	107,600	107,600	
4152	Revaluation of Property		162,800	154,849	35,000	35,000	
4153	Legal Expense		35,000	33,047	30,000	30,000	
4155	Personnel Administration						
4191	Planning and Zoning		40,650	37,029	45,100	45,100	
4194	General Government Bldg		36,000	33,735	27,400	27,400	
4195	Cemeteries		6,600	6,600	11,600	11,600	
4196	Insurance		58,000	54,539	52,000	52,000	
4197	Advertising and Rel. Assoc.		6,100	5,772	6,100	6,100	
4199	Other General Government						
PUBLIC SAFETY							
4210	Police	27	318,087	305,348	357,900	357,900	
4215	Ambulance		82,110	77,245	86,500	86,500	
4220	Fire		98,685	72,490	99,100	99,100	
4240	Building Inspection		39,700	40,527	21,800	21,800	
4250	Emergency Management						
4299	Other Public Safety						
HIGHWAYS AND STREETS							
4312	Highways and Streets	10, 18	214,610	242,875	771,600	736,600	35,000
4313	Bridges						
4316	Street Lighting		15,600	13,785	16,100	16,100	
SANITATION							
4323	Solid Waste Collection		30,400	20,893	23,300	23,300	
4324	Solid Waste Disposal		203,600	188,517	193,500	193,500	
4326	Sewage Collection & Disposal		121,000	92,096	127,700	127,700	
Recycling			16,200	26,912	29,200	29,200	
WATER DISTRIBUTION & TREATMENT							
4332	Water Services		67,800	49,101	68,400	68,400	
4335	Water Treatment						
HEALTH							
4414	Pest Control	26	2,900	2,961	6,000	4,000	2,000
4415	Health Agencies and Hospitals	23, 24	24,815	24,815	29,250	24,815	4,435
WELFARE							
4442	Direct Assistance		39,400	38,478	50,500	50,500	
4444	Intergovernmental Debt Pay Is						
4445	Vendor Payments	23, 25	17,697	17,697	21,701	17,697	4,004
Sub-Totals (carry to top of page 3)			1,905,084	1,782,564	2,385,651	2,340,212	45,439

PURPOSE OF APPROPRIATION (Continued)	Acct. No.	W.A. No.	1	2	3	4		5
			*Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selectmen's Recommended Budget	Budget Committee Recommended Ensuing Fiscal Year (omit cents)	Not Recommended (omit cents)	
Sub-Totals (from page 2)			1,905,084	1,782,564	2,385,651	2,340,212		45,439
CULTURE AND RECREATION								
4520 Parks and Recreation	23	17	20,700	20,727	57,100	57,100		
4550 Library	28	29	36,500	33,903	47,480	41,980		5,500
4583 Patriotic Purposes			900	903	1,000	1,000		
4589 Other Culture and Recreation								
CONSERVATION								
4612 Purchase of Natural Resources								
4619 Other Conservation			1,020	400	1,805	1,805		
REDEVELOPMENT AND HOUSING								
ECONOMIC DEVELOPMENT			750	22	1,500	1,500		
DEBT SERVICE								
4711 Princ.-Long Term Bonds & Notes			207,667	206,910	196,700	196,700		
4721 Int.-Long Term Bonds & Notes			36,712	29,756	24,200	24,200		
4723 Interest on TAN			100,000	31,552	30,000	30,000		
CAPITAL OUTLAY								
4901 Land and Improvements								
4902 Mach., Veh., & Equip.								
4903 Buildings								
4909 Improvements Other than Bldgs.								
OPERATING TRANSFERS OUT								
4912 To Special Revenue Fund					51,800	51,800		
4913 To Capital Projects Fund								
4914 To Enterprise Fund								
Sewer —								
Water —								
Electric —								
4915 To Capital Reserve Fund								
4916 To Trust and Agency Funds								
TOTAL APPROPRIATIONS			2,309,333	2,106,737	2,797,236	2,746,297		50,939

* Enter in these columns the numbers which were revised and approved by DRA and which appear on the prior tax rate papers.

10% LIMITATION OF APPROPRIATIONS

(SEE RSA 32:18, 19 & 21)

Please disclose the following items (to be excluded from the 10% calculation)

\$ — 0 — Recommended Amount of Collective Bargaining Cost Items. \$ — 0 — Amount of Mandatory Water & Waste Treatment Facilities. (RSA 32:21).

RSA 273-A:1, IV "Cost Item" means any benefit acquired through collective bargaining whose implementation requires an appropriation by the legislative body of the public employer with which negotiations are being conducted."

** Amounts Not Recommended by Selectmen **

These amounts are not included in the recommended column.

Warrant Article #	\$ Amount	Warrant Article #	\$ Amount

SOURCE OF REVENUE		1	2	3	4	
Acct. No.	TAXES	W.A. No.	*Estimated Revenues Prior Year (omit cents)	Actual Revenues Prior Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Estimated Revenues Ensuing Fiscal Year (omit cents)
3120	Land Use Change Taxes		4,000	6,440	2,000	2,000
3180	Resident Taxes					
3185	Yield Taxes		3,000	8,025	6,000	6,000
3186	Payment in Lieu of Taxes					
3189	Other Taxes (Specify Bank Stock Tax Amt JS					
3190	Interest & Penalties on Delinquent Taxes		145,000	295,515	215,000	215,000
	Inventory Penalties					
LICENSES, PERMITS AND FEES						
3210	Business Licenses and Permits		11,700	13,922	12,300	12,300
3220	Motor Vehicle Permit Fees		285,000	367,349	309,000	309,000
3230	Building Permits		13,000	19,765	15,100	15,100
3290	Other Licenses, Permits & Fees		2,600	3,581	3,100	3,100
FROM FEDERAL GOVERNMENT						
3319	Other					
FROM STATE						
3351	Shared Revenue		200,000	172,769	170,000	170,000
3353	Highway Block Grant		91,000	91,284	95,000	95,000
3354	Water Pollution Grants		17,600	17,650	16,100	16,100
3355	Housing and Community Development					
3356	State & Federal Forest Land Reimbursement					
3357	Flood Control Reimbursement					
Special Revenue Fund Balance					7,900	7,900
FROM OTHER GOVERNMENT						
3379	Intergovernmental Revenues					
CHARGES FOR SERVICES						
3401	Income from Departments		122,900	100,475	131,000	131,000
3409	Other Charges		3,200	5,411	3,000	3,000
MISCELLANEOUS REVENUES						
3501	Sale of Municipal Property		100	9,469	100	100
3502	Interest on Investments		4,500	6,736	8,000	8,000
3509	Other		42,320	39,091	79,685	79,685
INTERFUND OPERATING TRANSFERS IN						
3912	Special Revenue Fund		22,000		51,800	51,800
3913	Capital Projects Fund					
3914	Enterprise Fund					
	Sewer —		121,000	142,751	127,700	127,700
	Water —		67,800	84,471	68,400	68,400
	Electric —					
3915	Capital Reserve Fund					
3916	Trust and Agency Funds		9,400	5,760	7,500	7,500
OTHER FINANCING SOURCES						
3934	Proc. from Long Term Notes & Bonds				500,000	500,000
General Fund Balance		For Municipal Use				
Unreserved Fund Balance		< \$ >	xxx	xxx	xxx	xxx
Fund Balance Voted From Surplus		< \$ >				
Fund Balance to be Retained		\$	xxx	xxx	xxx	xxx
Fund Balance Remaining to Reduce Taxes		\$				
TOTAL REVENUES AND CREDITS			1,166,120	1,390,464	1,828,685	1,828,685

*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.

Total Appropriations	2,746,297
Less: Amount of Estimated Revenues, Exclusive of Property Taxes	1,828,685
Amount of Taxes to be Raised (Exclusive of School and County Taxes)	917,612

BUDGET OF THE TOWN OF Epping **, N.H.**

TOWN OF EPPING,
NEW HAMPSHIRE
FINANCIAL STATEMENTS
DECEMBER 31, 1994

TOWN OF EPPING, NEW HAMPSHIRE

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TOWN OF EPPING, NEW HAMPSHIRE

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Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

To the Members of
the Board of Selectmen
Town of Epping
Epping, New Hampshire

In planning and performing our audit of the Town of Epping for the year ended December 31, 1994, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

During the course of our review, the following conditions were noted that we do not consider to be material weaknesses as defined above:

GENERAL FUND UNRESERVED FUND BALANCE

We are very pleased to report that the General Fund deficit reported last year has been eliminated as of December 31, 1994. This was the third and last year of a 3-year program to eliminate the accumulated deficit which was \$687,309 at December 31, 1991, and we commend the elected officials and management for maintaining a budgetary program which produced the results that we assisted in establishing three years ago when we became the Town's independent auditors. The following is a yearly trend analysis of the deficit reduction as it took place:

<u>Fiscal Year Ended</u> <u>December 31</u>	<u>(Deficit)/Surplus</u>
1991	\$ (687,309)
1992	\$ (481,583)
1993	\$ (90,088)
1994	\$ 114,879

Town of Epping

Independent Auditor's Communication of Reportable Conditions and Other Matters

The Department of Revenue Administration states as part of the tax rate computation, that financial community general guidelines regarding the level of General Fund surplus which should be retained, is between 5% and 10% of the net property tax commitment, which includes the school and county tax. For 1994, 5% of the net commitment, approximates \$275,000. We suggest that responsible officials consider these guidelines as a minimum surplus retention.

BOOKKEEPING POSITION - NEW EMPLOYEE

Management has indicated that the Town will be hiring a new bookkeeper in the upcoming fiscal year. We have suggested to the Town Administrator that we should provide technical training and assistance to this individual when hired. This will include the continued development of appropriate internal control procedures regarding the financial operations of the Town and its internal financial reports.

TRUST FUND RECORDS

We continue to expend an inordinate amount of time in attempting to reconcile the Trust Fund records to the investments on hand at the end of the year. There was a discrepancy of \$795 at December 31, 1994, this compares to a variance as noted in last year's audit of \$2,779. As we suggested previously, the Trustee Bookkeeper agrees that assistance is needed in order to reconcile the Trust Fund reports.

GENERAL FIXED ASSET ACCOUNTING

The Town does not maintain a record of its general fixed assets as required by generally accepted accounting principles. This situation exists in the majority of municipalities in New Hampshire. Nevertheless, we do recommend that, in order to conform to generally accepted accounting principles, a detailed record of general fixed assets be maintained. Consideration should be given to determining the historical cost of the existing fixed assets and setting policies for capitalization and removal of items from the records, as appropriate.

Other minor weaknesses or other considerations coming to our attention were generally procedural in nature and dealt with administrative or recordkeeping practices. In these instances, we made specific recommendations or provided instruction to those individuals involved during the course of our audit fieldwork.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

February 9, 1995

Blodgett & Sanderson
Professional Association

Plodzick & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of
the Board of Selectmen
Town of Epping
Epping, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Epping as of and for the year ended December 31, 1994, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Epping as of December 31, 1994, and the results of its operations and cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Epping. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Plodzick & Sanderson
Professional Association*

February 9, 1995

GENERAL PURPOSE
FINANCIAL STATEMENTS

*EXHIBIT A
TOWN OF EPPING, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Group
December 31, 1994*

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Assets</u>			
Cash and Equivalents	\$ 108,777	\$ 6,560	\$
Investments	662,488	8,254	
<u>Receivables (Net of Allowances For Uncollectibles)</u>			
Taxes	1,604,427		
Accounts	7,866		
Intergovernmental	29,330		
Other			
Interfund Receivable	3,501	5,629	146,842
Prepaid Items	1,434		
Fixed Assets			
Accumulated Depreciation			
<u>Other Debits</u>			
Amount to be Provided for Retirement of General Long-Term Debt	<hr/>	<hr/>	<hr/>
 TOTAL ASSETS AND OTHER DEBITS	 <u>\$ 2,417,823</u>	 <u>\$ 20,443</u>	 <u>\$ 146,842</u>

A(1)

<u>Proprietary</u> <u>Fund Type</u> Enterprise <u>Funds</u>	<u>Fiduciary</u> <u>Fund Types</u> Trust and <u>Agency</u>	<u>Account Group</u> General Long-Term <u>Debt</u>	Total (Memorandum Only)
\$ 50,420	\$ 79,380	\$	\$ 245,137
161,920	125,080		957,742
			1,604,427
79,235			87,101
			29,330
	11,154		11,154
7,979			163,951
			1,434
2,273,501			2,273,501
(730,063)			(730,063)
<hr/>	<hr/>	<u>384,686</u>	<u>384,686</u>
<u>\$1,842,992</u>	<u>\$ 215,614</u>	<u>\$ 384,686</u>	<u>\$ 5,028,400</u>

EXHIBIT A (Continued)
TOWN OF EPPING, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Group
December 31, 1994

<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>	<u>Governmental Fund Types</u>		
	<u>Special General</u>	<u>Capital Revenue</u>	<u>Projects</u>
<u>Liabilities</u>			
Accounts Payable	\$ 5,990	\$ 208	\$
Accrued Payroll and Benefits	532		
Intergovernmental Payable	2,143,951		
Interfund Payable	152,471	2,870	
Escrow and Performance Deposits			
Deferred Compensation Plan			
General Obligation Debt Payable			
Capital Leases Payable			
Compensated Absences Payable			
Total Liabilities	<u>2,302,944</u>	<u>3,078</u>	<u></u>
<u>Equity and Other Credits</u>			
Contributed Capital			
<u>Retained Earnings</u>			
Reserved for Special Purposes			
Unreserved			
<u>Fund Balances</u>			
Reserved For Endowments			
Reserved for Special Purposes			146,842
<u>Unreserved</u>			
Designated For Special Purposes		17,365	
Undesignated	<u>114,879</u>	<u></u>	<u></u>
Total Equity and Other Credits	<u>114,879</u>	<u>17,365</u>	<u>146,842</u>
 TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	 <u>\$ 2,417,823</u>	 <u>\$ 20,443</u>	 <u>\$ 146,842</u>

<u>Proprietary Fund Type</u> Enterprise Funds	<u>Fiduciary Fund Types</u> Trust and Agency	<u>Account Group</u> General Long-Term Debt	Total (Memorandum Only)
\$	\$	\$	\$ 6,198
			532
8,610	31,697		2,175,648
	65,901		163,951
	11,154		65,901
		363,334	11,154
		11,658	363,334
		9,694	11,658
<u>8,610</u>	<u>108,752</u>	<u>384,686</u>	<u>9,694</u>
			<u>2,808,070</u>
1,410,976			1,410,976
48,845			48,845
374,561			374,561
	72,295		72,295
	34,567		181,409
			17,365
<u>1,834,382</u>	<u>106,862</u>	<u></u>	<u>114,879</u>
			<u>2,220,330</u>
<u>\$1,842,992</u>	<u>\$ 215,614</u>	<u>\$ 384,686</u>	<u>\$ 5,028,400</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF EPPING, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types
For the Fiscal Year Ended December 31, 1994

	<u>Governmental Fund Types</u>			Total (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<u>Revenues</u>				
Taxes	\$ 5,774,775	\$	\$	\$ 5,774,775
Licenses and Permits	404,617			404,617
Intergovernmental	311,034			311,034
Charges for Services	45,126	322		45,448
Miscellaneous	62,936	10,631		73,567
<u>Other Financing Sources</u>				
Operating Transfers In	<u>5,760</u>	<u>41,541</u>	<u>150,000</u>	<u>197,301</u>
<u>Total Revenues and Other Financing Sources</u>	<u>6,604,248</u>	<u>52,494</u>	<u>150,000</u>	<u>6,806,742</u>
<u>Expenditures</u>				
<u>Current</u>				
General Government	408,657	1,400		410,057
Public Safety	446,408	6,256		452,664
Highways and Streets	264,564	15,795		280,359
Sanitation	236,322			236,322
Health	27,782			27,782
Welfare	56,175			56,175
Culture and Recreation	22,500	33,908		56,408
Conservation	1,672			1,672
Economic Development	22			22
Debt Service	275,884			275,884
Capital Outlay			3,158	3,158
Intergovernmental	4,479,000			4,479,000
<u>Other Financing Uses</u>				
Operating Transfers Out	<u>190,503</u>			<u>190,503</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>6,407,817</u>	<u>59,031</u>	<u>3,158</u>	<u>6,470,006</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	196,431	(6,537)	146,842	336,736
<u>Fund Balances - January 1</u>	<u>(81,552)</u>	<u>23,902</u>		<u>(57,650)</u>
<u>Fund Balances - December 31</u>	<u>\$ 114,879</u>	<u>\$17,365</u>	<u>\$ 146,842</u>	<u>\$ 279,086</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT C
TOWN OF EPPING, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 1994

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$ 5,785,998	\$ 5,774,775	\$ (11,223)
Licenses and Permits	383,500	404,617	21,117
Intergovernmental	343,535	311,034	(32,501)
Charges for Services	30,780	45,126	14,346
Miscellaneous	45,300	62,936	17,636
<u>Other Financing Sources</u>			
Operating Transfers In	<u>7,500</u>	<u>5,760</u>	<u>(1,740)</u>
<u>Total Revenues and</u>			
<u>Other Financing Sources</u>	<u>6,596,613</u>	<u>6,604,248</u>	<u>7,635</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	445,880	408,657	37,223
Public Safety	485,082	446,408	38,674
Highways and Streets	293,810	264,564	29,246
Sanitation	250,200	236,322	13,878
Health	27,715	27,782	(67)
Welfare	57,097	56,175	922
Culture and Recreation	22,470	22,500	(30)
Conservation			
Economic Development	750	22	728
Debt Service	344,379	275,884	68,495
Capital Outlay	7,666		7,666
Intergovernmental	4,479,000	4,479,000	
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>191,100</u>	<u>190,503</u>	<u>597</u>
<u>Total Expenditures and</u>			
<u>Other Financing Uses</u>	<u>6,605,149</u>	<u>6,407,817</u>	<u>197,332</u>
<u>Excess (Deficiency) of Revenues and</u>			
<u>Other Financing Sources Over (Under)</u>			
<u>Expenditures and Other Financing Uses</u>	(8,536)	196,431	204,967
<u>Fund Balances - January 1</u>	<u>(81,552)</u>	<u>(81,552)</u>	
<u>Fund Balances - December 31</u>	<u>\$ (90,088)</u>	<u>\$ 114,879</u>	<u>\$ 204,967</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$ 5,785,998	\$ 5,774,775	\$ (11,223)
			383,500	404,617	21,117
			343,535	311,034	(32,501)
	322	322	30,780	45,448	14,668
	10,631	10,631	45,300	73,567	28,267
<u>41,100</u>	<u>41,541</u>	<u>441</u>	<u>48,600</u>	<u>47,301</u>	<u>(1,299)</u>
<u>41,100</u>	<u>52,494</u>	<u>11,394</u>	<u>6,637,713</u>	<u>6,656,742</u>	<u>19,029</u>
6,200	1,400	4,800	452,080	410,057	42,023
	6,256	(6,256)	485,082	452,664	32,418
	15,795	(15,795)	293,810	280,359	13,451
			250,200	236,322	13,878
			27,715	27,782	(67)
			57,097	56,175	922
34,500	33,908	592	56,970	56,408	562
400	1,672	(1,272)	400	1,672	(1,272)
			750	22	728
			344,379	275,884	68,495
			7,666		7,666
			4,479,000	4,479,000	
<u> </u>	<u> </u>	<u> </u>	<u>191,100</u>	<u>190,503</u>	<u>597</u>
<u>41,100</u>	<u>59,031</u>	<u>(17,931)</u>	<u>6,646,249</u>	<u>6,466,848</u>	<u>179,401</u>
	(6,537)	(6,537)	(8,536)	189,894	198,430
<u>23,902</u>	<u>23,902</u>	<u> </u>	<u>(57,650)</u>	<u>(57,650)</u>	<u> </u>
<u>\$ 23,902</u>	<u>\$17,365</u>	<u>\$ (6,537)</u>	<u>\$ (66,186)</u>	<u>\$ 132,244</u>	<u>\$ 198,430</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT D
TOWN OF EPPING, NEW HAMPSHIRE
Combined Statement of Revenues, Expenses
and Changes in Retained Earnings/Fund Balances
All Proprietary Fund Types and Similar Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1994

	Proprietary Fund Type Enterprise Funds	Fiduciary Fund Type Nonexpendable Trust Funds	Total (Memorandum Only)
<u>Operating Revenues</u>			
<u>Charges For Sales and Services</u>			
User Charges	\$ 218,340	\$	\$ 218,340
Miscellaneous	904		904
New Funds		925	925
Interest and Dividends	_____	9,855	9,855
<u>Total Operating Revenues</u>	<u>219,244</u>	<u>10,780</u>	<u>230,024</u>
<u>Operating Expenses</u>			
<u>Cost of Sales and Services</u>			
Salaries and Wages	55,874		55,874
Contracted Services	15,142		15,142
Maintenance and Repairs	10,913		10,913
Chemicals and Supplies	12,620		12,620
Utilities	27,510		27,510
Administration	17,096		17,096
Vehicle Expense	2,051		2,051
Depreciation	50,219		50,219
Trust Income Distributions	_____	789	789
<u>Total Operating Expenses</u>	<u>191,425</u>	<u>789</u>	<u>192,214</u>
<u>Operating Income</u>	27,819	9,991	37,810
<u>Nonoperating Revenues</u>			
Interest Revenue	16,217	_____	16,217
<u>Net Income Before Operating Transfers</u>	44,036	9,991	54,027
<u>Operating Transfers</u>			
Transfers Out	_____	(6,977)	(6,977)
<u>Net Income</u>	44,036	3,014	47,050
<u>Retained Earnings/Fund Balances - January 1</u>	<u>379,370</u>	<u>103,848</u>	<u>483,218</u>
<u>Retained Earnings/Fund Balances - December 31</u>	<u>\$ 423,406</u>	<u>\$ 106,862</u>	<u>\$ 530,268</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF EPPING, NEW HAMPSHIRE
Combined Statement of Changes in Cash Flows
All Proprietary Fund Types and Similar Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1994

	<u>Proprietary Fund Type Enterprise Funds</u>	<u>Fiduciary Fund Type Nonexpendable Trust Funds</u>	<u>Total (Memorandum Only)</u>
<u>Cash Flows From Operating Activities</u>			
Cash Received From Customers and Users	\$ 287,754	\$	\$ 287,754
Cash Payments for Goods and Services	(202,255)		(202,255)
Interest and Dividends Received		9,855	9,855
New Funds Received		925	925
Trust Income Distributions		(789)	(789)
Operating Transfers Out - To Other Funds		(6,977)	(6,977)
<u>Net Cash Provided by Operating Activities</u>	<u>85,499</u>	<u>3,014</u>	<u>88,513</u>
<u>Cash Flows From Investing Activities</u>			
Purchase of Investment Securities	(91,625)	(2,318)	(93,943)
Interest Income	16,217		16,217
<u>Net Cash Provided (Used) in Investing Activities</u>	<u>(75,408)</u>	<u>(2,318)</u>	<u>(77,726)</u>
<u>Net Increase in Cash</u>	<u>10,091</u>	<u>696</u>	<u>10,787</u>
<u>Cash - January 1</u>	<u>40,329</u>	<u>12,783</u>	<u>53,112</u>
<u>Cash - December 31</u>	<u>\$ 50,420</u>	<u>\$ 13,479</u>	<u>\$ 63,899</u>

*Reconciliation of Operating Income to Net
Cash Provided by Operating Activities*

<u>Operating Income</u>	<u>\$ 27,819</u>	<u>\$ 3,014</u>	<u>\$ 30,833</u>
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</u>			
Depreciation Expense	50,219		50,219
Decrease in Accounts Receivables	18,510		18,510
Decrease in Due from Other Funds	50,000		50,000
Increase (Decrease) in Accounts Payable	(3,637)		(3,637)
Increase (Decrease) in Due to Other Funds	(57,412)		(57,412)
<u>Total Adjustments</u>	<u>57,680</u>		<u>57,680</u>
<u>Net Cash Provided by Operating Activities</u>	<u>\$ 85,499</u>	<u>\$ 3,014</u>	<u>\$ 88,513</u>

The notes to financial statements are an integral part of this statement.

TOWN OF EPPING, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Town of Epping, New Hampshire, is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Epping (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

Harvey Mitchell Memorial Library
Conservation Commission
Cemetery Trustees
Police Drug Enforcement
Road Impact

TOWN OF EPPING, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

Capital Projects Fund - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Fund. Such resources are derived principally from property taxes. The Revaluation Project Fund is included in this fund type.

Proprietary Fund Types

Proprietary Funds - These funds account for operations that are organized to be self-supporting through user charges. The funds included in this category are the Enterprise Funds.

Enterprise Funds - These funds are established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The Water and Sewer Department Funds are included in this fund type.

Fiduciary Fund Types

Fiduciary Fund Types - These funds account for assets held by the Town as a trustee or agent for individuals, private organizations, and other units of governments.

The following funds are included in this fund type:

Nonexpendable Trust Funds

Town Trusts

Expendable Trust Funds

Capital Reserve

Agency Funds

Developers' Performance Bonds

Deferred Compensation Plan

Account Groups

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the Town.

TOWN OF EPPING, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account group are presented for analytical purposes only. The summation includes fund types and an account group that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

C. Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets. For Proprietary Fund Types, the measurement focus is on the determination of net income.

All Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

The accounts of the Governmental, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due. All Nonexpendable Trust and Proprietary Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgetary Accounting

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all Special Revenue Funds, except Police Drug Enforcement and Road Impact Funds. Project-

TOWN OF EPPING, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

length financial plans are adopted for all Capital Project Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

Reconciliation of Town Budget to GAAP Basis of Accounting

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles ("GAAP"), reconciliations of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended December 31, 1994 were required as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
<u>Appropriations</u>		
<u>Budgetary Basis -</u>		
<u>Legally Adopted Budget</u>		
Municipal	\$ 2,117,613	\$ 41,100
School	4,252,681	
County	<u>226,319</u>	
<u>Total Appropriations</u>	\$ 6,596,613	\$ 41,100
Adjustments to Restate Budget to GAAP Basis		
Carryover Appropriations		
Reserve for Encumbrances		
Beginning of period	<u>8,536</u>	
<u>Total Appropriations - GAAP Basis</u>	<u>\$ 6,605,149</u>	<u>\$ 41,100</u>

TOWN OF EPPING, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

E. Assets, Liabilities and Fund Equity

Cash and Investments

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the selectmen, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

The Town is authorized by State statute to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept in a separate account and not intermingled with other funds. Capital Reserve Funds shall be invested only by deposit in some savings bank or in the savings department of a national bank or trust company, or in the share of a cooperative bank, building and loan association, or federal savings and loan association, in this state, or in bonds, notes or other obligations of the United States government, or in bonds or notes of this state, or in participation units in the public deposit investment pool established pursuant to RSA 383:22.

Investments are stated at cost or, in the case of donated investments, at the market value of the date of bequest or receipt.

Receivables

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes where collection is doubtful have been reserved. Any amounts of unredeemed taxes receivable which have not been deeded to the Town because of the potential negative impact these

TOWN OF EPPING, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

properties might possess, have been reserved. Also, an amount representing future potential abatements or tax deedings have been reserved. The amount of reserve totals \$215,458 at December 31, 1994.

The National Council on Governmental Accounting (NCGA), Interpretation 3, *Revenue Recognition - Property Taxes*, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "available 60 day" rule is allowed in unusual circumstances. The Town has concluded that the circumstances relating to the responsibility for, and payment of, the School Tax Assessment, along with the timing of the issuance of the tax warrant, which is late in the budget year, justifies a period greater than 60 days. Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception, and therefore Level 4 GAAP compliance may be reached.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

- b. Various service charges (police, water, sewer) are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet.

Interfund Receivables and Payables

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental, proprietary, and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

Inventories

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

Fixed Assets

All fixed assets are valued at historical cost, or estimated historical cost, if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

TOWN OF EPPING, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Depreciation has been provided over the estimated useful lives using the straight-line method. Estimated useful lives are as follows:

Sewer and Water Systems	50 years
Equipment	10 years

The costs of normal maintenance and repairs that do not add to the value of the asset or extend the asset's life are not capitalized.

Long-Term Liabilities

General Obligation Debt - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

Compensated Absences - Employees may accumulate a limited amount of earned but unused vested benefits, which will be paid to employees upon separation from the Town's service. In Governmental Fund Types and Fiduciary Fund Types, the cost of vested benefits paid or expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability of the fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive benefits.

Fund Equity

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

Reserved for Endowments - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

Reserved for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

Reserved for Special Purposes - is used to account for the unencumbered balance of restricted funds. These include the uncommitted balances of the Capital Projects Fund and the income portion of the Town's Nonexpendable Trust Funds.

TOWN OF EPPING, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Excess of Expenditures Over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended December 31, 1994:

<u>Special Revenue Funds</u>	
Conservation Commission	\$ 1,272
Police Drug Enforcement	6,256
Road Impact	<u>15,795</u>
<u>Total Special Revenue Funds</u>	<u>\$ 23,323</u>

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds or the expenditure of existing fund equity.

NOTE 3 - ASSETS

A. Cash and Equivalents

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

Category 1 Includes deposits that are insured (Federal Depository Insurance).

Category 2 Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.

Category 3 Includes deposits that are uninsured and uncollateralized.

	<u>Category</u>			<u>Total</u>	
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Bank Balance</u>	<u>Carrying Value</u>
<u>Cash</u>					
Bank Deposits	<u>\$ 118,389</u>	<u>\$-0-</u>	<u>\$ 109,456</u>	<u>\$ 227,845</u>	<u>\$ 245,137</u>

B. Investments

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

Category 1 Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.

Category 2 Includes uninsured and unregistered investments, for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name.

TOWN OF EPPING, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

Category 3 Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party, counter party's trust department, or agent, but not in the Town's name.

	Category			Carrying Amount	Market Value
	<u>1</u>	<u>2</u>	<u>3</u>		
Certificates of Deposit	<u>\$ 133,334</u>	<u>\$-0-</u>	<u>\$-0-</u>	\$ 133,334	\$ 133,334
New Hampshire Public Deposit Investment Pool				<u>824,408</u>	<u>824,408</u>
<u>Total Investments</u>				<u>\$ 957,742</u>	<u>\$ 957,742</u>

C Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Epping School District and Rockingham County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rate for the year ended December 31, 1994, was as follows:

Municipal Portion	\$ 5.37
School Tax Assessment	18.04
County Tax Assessment	<u>.95</u>
<u>Total</u>	<u>\$ 24.36</u>

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties

TOWN OF EPPING, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on March 21, 1994, placed a lien for all uncollected 1993 property taxes.

Taxes receivable at December 31, 1994, are as follows:

<u>Property Taxes</u>	
Levy of 1994	\$ 968,162
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1993	456,975
Levy of 1992	312,877
Levy of 1991	19,736
Levy of 1990 and Prior	41,389
Land Use Change Taxes	11,860
Yield Taxes	8,886
Less: Reserve for estimated uncollectible taxes	<u>(215,458)</u>
<u>Total Taxes Receivable</u>	<u>\$ 1,604,427</u>

D. Accounts Receivable

Accounts receivable as of December 31, 1994, are as follows:

<u>General Fund</u>		
Tax Deeded Property - Subject to Sale	\$ 4,152	
Police Department Services	2,019	
Other	<u>1,695</u>	
<u>Total General Fund</u>		\$ 7,866
<u>Enterprise Funds</u>		
Water Department	\$ 37,864	
Sewer Department	<u>41,371</u>	
<u>Total Enterprise Funds</u>		<u>79,235</u>
<u>Total Accounts Receivable</u>		<u>\$ 87,101</u>

E. Intergovernmental Receivable

Receivables due from other governments at December 31, 1994 include:

<u>General Fund</u>	
State of New Hampshire - Shared Revenue	<u>\$ 29,330</u>

TOWN OF EPPING, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

F. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1994 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 3,501	\$ 152,471
<u>Special Revenue Funds</u>		
Harvey Mitchell Memorial Library		2,870
Cemetery Trustees	5,629	
<u>Capital Projects Fund</u>		
Revaluation	146,842	
<u>Enterprise Funds</u>		
Water Department		8,374
Sewer Department	<u>7,979</u>	<u>236</u>
<u>Totals</u>	<u>\$ 163,951</u>	<u>\$ 163,951</u>

G. Fixed Assets

The following is a summary of Proprietary Fund Type Fixed Assets at December 31, 1994.

	<u>Enterprise Funds</u>
Water Department	\$ 235,241
Sewer Department	2,038,260
Less: Accumulated Depreciation	<u>(730,063)</u>
Net Fixed Assets	<u>\$ 1,543,438</u>

H. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During 1994, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. and the compensation funds of the New Hampshire Workers' Compensation Fund. These entities are considered public entity risk pools, currently operating as a common risk management and insurance program for member towns and cities.

The New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of the NHMA Property-Liability Insurance Trust, Inc., the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1st to July 1st. The program includes a Loss Fund from which is paid up to \$250,000 for each and every covered

TOWN OF EPPING, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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property, crime and/or liability loss that exceeds \$1,000. For the year ended June 30, 1992, the program includes Loss Funds from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

The Trust maintains, on behalf of its members, the following insurance policies shared by the membership for the year ended December 31, 1994:

1. United National Insurance Co. #CP62769. It provides property, general liability and public officials liability coverage in the amount of \$750,000. Also included is excess Loss Fund coverage of \$1,000,000 aggregate excess of the Trust's Loss Fund.

Public Officials Liability has an aggregate limit of \$1 million per member.

2. Travelers Insurance Company #KTXI-CMB-228T545-2-94. It provides \$200 million property coverage in excess of \$1 million which is the United National primary limit.
3. United National Insurance Co. #XTP44531. Provides some members with higher limits of from \$1 to \$2 million in excess of the underlying \$1 million.
4. Kemper #3XN02547601. Members of the Trust also share a Boiler and Machinery coverage policy which provides \$30 million limit resulting from any "One Accident" subject to a \$1,000 per loss deductible.

Contributions paid in 1994 for FY95, ending June 30, 1995, to be recorded as an insurance expense/expenditure totaled \$48,625. Unpaid contributions for the year ending June 30, 1995, and due in 1994 were \$-0-. Claims submitted to the Trust that have been billed to the Town for their portion of payment (i.e., deductible) as of December 31, 1994, totaled \$2,000. During August 1994, \$5,159 was returned to the Town of Epping as its 1994 "dividend" for the years 1988, 1989, 1990, and 1991.

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of an additional assessment in any of the past years.

Compensation Funds of New Hampshire - Workers' Compensation Fund is a Trust organized to provide workers' compensation and employer's liability self-insurance to member towns, cities, school districts, and other qualified political subdivisions of New Hampshire. As a member of Compensation Funds of New Hampshire - Workers' Compensation Fund, the Town of Epping shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The membership and coverage runs from January 1 to January 1. The coverage is for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

The Trust maintains on behalf of its members the following insurance policies shared by the membership for the year ended December 31, 1994:

Aggregate reinsurance to cover total claims should they exceed the Loss Fund established by the Trust (coverage to \$5,000,000).

TOWN OF EPPING, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of any additional assessments in any of the past years.

The Town continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity bonds, health and accident insurance.

NOTE 4 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at December 31, 1994 include:

<u>General Fund</u>	
Epping School District - Balance of 1994-95 School District Assessment	\$ 2,143,951
<u>Trust Funds</u>	
Expendable - Capital Reserve School District Funds	<u>31,697</u>
<u>Total Intergovernmental Payable</u>	<u>\$ 2,175,648</u>

B. Defined Benefit Pension Plan

Plan Description and Provisions

Substantially all employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer cost-sharing public employee retirement system (PERS). The payroll for employees covered by the System for the year ended December 31, 1994, was \$365,534; the Town's total payroll was \$575,486.

All full-time employees are eligible to participate in the System. The System is divided into two employee groups; Group I - teachers and all other employees except firefighters and police officers, and Group II - firefighters and police officers.

Group I Employees who retire at age 60 are entitled to retirement benefits equal to 1.667%, or 1.515% for retirement at age 65, of the average of their three highest-paid years of compensation, multiplied by their years of creditable service. Earlier retirement allowances at reduced rates are available after age 45 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Group II Employees who are age 60 or who are at least age 45 with at least 20 years of creditable service, are entitled to retirement benefits equal to 2.5% of the average of their three highest-paid years of service, multiplied by their years of service, not to exceed 40. The vesting requirements are the same as Group I.

The System also provides death and disability benefits, and cost-of-living increases have been periodically granted to retirees by the State Legislature.

TOWN OF EPPING, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

Description of Funding Policy

The System is financed by contributions from both the employees and the Town. By State statute, Group I employees are required to contribute 5% of earnable compensation. Group II employees are required to contribute 9.3% of gross earnings. The Town must contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended December 31, 1994, was as follows:

Town's Portion	\$ 13,010
Employees' Portion	<u>25,986</u>
Total	<u>\$ 38,996</u>

The amount shown as "pension benefit obligation" in the System's financial statements is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1994, for the System as a whole, determined through an actuarial valuation performed as of June 30, 1993, was \$1,954,158,402. The System's net assets available for benefits on June 30, 1994, (valued at market) were \$1,897,588,132. The System holds none of the Town's securities.

Trend Information

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for only eight years and is presented in the System's June 30, 1994 annual financial report (the latest year available).

Deferred Compensation Plan - The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The plan assets and a corresponding liability to employees for deferred compensation is recorded in an agency fund. Plan assets are reported at fair market value.

The plan is administered by an independent company, and the Town remits all compensation deferred to this administrator for investment as requested by the participant employees. All compensation deferred and funded under the plan, all investments purchased and all income attributable thereto are solely the property and rights of the Town (until paid or made available to the employee or other beneficiary), subject only to the claims of the Town's general creditors. Participants' rights under the plan are equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred account for each participant.

TOWN OF EPPING, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

It is the opinion of Management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Town believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

C. Segment Information for Enterprise Funds

The Town maintains two enterprise funds which provide water and sewer. Segment information as of and for the year ended December 31, 1994, was as follows:

	<u>Enterprise Funds</u>		<u>Total</u>
	<u>Water</u>	<u>Sewer</u>	
Operating Revenues	\$ 76,058	\$ 143,186	\$ 219,244
Depreciation	7,827	42,392	50,219
Operating Income	19,128	8,691	27,819
Net Income	25,891	18,145	44,036
Net Working Capital	39,418	251,526	290,944
Total Assets	237,945	1,605,047	1,842,992
Total Equity	229,571	1,604,811	1,834,382

D. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1994:

	<u>General Obligation Debt Payable</u>	<u>Capital Leases Payable</u>	<u>Compensated Absences Payable</u>	<u>Total</u>
<i>General Long-Term Debt Account Group</i>				
Balance, Beginning of Year	\$ 571,000	\$ 28,305	\$ 4,312	\$ 603,617
Retired	(207,666)	(16,647)		(224,313)
Net increase in compensated absences payable			<u>5,382</u>	<u>5,382</u>
Balance, End of Year	<u>\$ 363,334</u>	<u>\$ 11,658</u>	<u>\$ 9,694</u>	<u>\$ 384,686</u>

TOWN OF EPPING, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

Long-term debt payable at December 31, 1994, is comprised of the following individual issues:

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 12/31/94</u>
<u>General Long-Term Debt Account Group</u>					
<u>General Obligation Debt Payable</u>					
Sewer	\$207,512	1986	1995	7.30-7.80	\$ 20,000
Road Reconstruction	\$500,000	1990	1995	6.90	100,000
Capital Improvement Bonds	\$325,000	1989	1999	6.75-6.80	150,000
Water Tower	\$140,000	1993	1996	5.75	<u>93,334</u>
					<u>363,334</u>
<u>Capital Leases Payable</u>					
Caterpillar 416 Backhoe Loader	\$45,600	1991	1995		\$ 9,120
Office Equipment	\$14,000	1992	1995		<u>2,538</u>
					<u>11,658</u>
<u>Compensated Absences Payable</u>					
Accrued Vacation Leave					<u>9,694</u>
<u>Total General Long-Term Debt Account Group</u>					
					<u>\$ 384,686</u>

Annual Requirements To Amortize General Obligation Debt

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1994, including interest payments, are as follows:

<u>Fiscal Year Ending December 31,</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1995	\$ 196,667	\$ 24,086	\$ 220,753
1996	76,667	10,888	87,555
1997	30,000	6,120	36,120
1998	30,000	4,080	34,080
1999	<u>30,000</u>	<u>2,040</u>	<u>32,040</u>
<u>Totals</u>	<u>\$ 363,334</u>	<u>\$ 47,214</u>	<u>\$ 410,548</u>

TOWN OF EPPING, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

Annual Requirements to Amortize Capital Leases

<u>Fiscal Year Ending</u> <u>December 31,</u>	<u>Capital Leases</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1995	<u>\$11,658</u>	<u>\$ 423</u>	<u>\$12,081</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

All lease-purchase agreements contain non-appropriation funding clauses whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

NOTE 5 - FUND EQUITY

A. Reservations of Fund Balances

Reserved for Special Purposes

In the Capital Projects Fund, the reserve for special purposes represents the unexpended and unobligated balance of project funds. The reserved for special purposes at December 31, 1994 is as follows:

<u>Capital Projects Fund</u>	
Revaluation	<u>\$ 146,842</u>

Reserved for Special Purposes

In the Trust Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Funds which may be spent for the purposes specified as follows:

<u>Nonexpendable Trust Funds (Income Balances)</u>	
Perpetual Care	\$ 30,686
Town Worthy Poor	633
Support of Schools	767
Support of Schools and Library	397
Support of Library	916
Support of Town Churches	24
Miriam Jackson Park	349
Unallocated Income	<u>795</u>
<u>Total Nonexpendable Trust Funds</u>	<u>\$ 34,567</u>

Reserved for Endowments

The reserved for endowments at December 31, 1994 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned

TOWN OF EPPING, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

may be expended. The principal balances of the Town's Nonexpendable Trust Funds at December 31, 1994 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Perpetual Care	\$ 26,119
Town Worthy Poor	10,389
Support of Schools	13,211
Support of Schools and Library	6,126
Support of Library	14,102
Support of Town Churches	123
Miriam Jackson Park	<u>2,225</u>
<u>Total</u>	<u>\$ 72,295</u>

B. Unreserved Fund Balances

Designated for Special Purposes

The designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years is as follows:

<u>Special Revenue Funds</u>	
Harvey Mitchell Memorial Library	\$ 1,783
Conservation Commission	8,910
Cemetery Trustees	5,629
Police Drug Enforcement	<u>1,043</u>
<u>Total</u>	<u>\$ 17,365</u>

C. Retained Earnings

Reserved For Special Purposes

The Retained Earnings - Reserved For Special Purposes represents Enterprise Funds to be used for further expansion of the water and sewer systems as follows:

Water Department	\$ 9,600
Sewer Department	<u>39,245</u>
<u>Total</u>	<u>\$ 48,845</u>

TOWN OF EPPING, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

NOTE 6 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Litigation

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

*COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS*

"STATEMENTS ARE AVAILABLE IN SELECTMEN'S OFFICE."

SCHOOL WARRANT

STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Epping, New Hampshire, qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on the fourteenth day of March, 1995, at nine o'clock in the forenoon to act upon the following subjects: (The polls may not close before five o'clock in the afternoon).

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose two School Board Members for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To transact any other business which may legally come before this meeting.

NOTE: The above Warrant is unofficial. The official Warrant with changes, if any, will be posted at least fourteen days before the date of the meeting.

EPPING SCHOOL BOARD

Jennifer Yergeau

Joseph Foley

Ronald Altman

Tom Carleton

Herbert Hughes

SCHOOL WARRANT

STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Epping, New Hampshire, qualified to vote in District affairs:

You are hereby notified to meet at the Epping Gymnasium in said District on the sixteenth day of march, 1995, at seven o'clock in the evening, to act upon the following subjects:

1. To hear reports of agents, auditors, and committees or officers chosen and pass any vote relating thereto.

2. To see if the District will raise and appropriate the sum of \$10,000.00 to begin Middle/High School building repairs to meet the New England Association of Schools and Colleges accreditation standards. We will make improvements by installing sinks in all science labs, upgrading electrical service and repairing heating units. (Recommended by the School Board and Budget Committee)

3. To see if the District will vote to raise and appropriate the sum of \$25,000.00 to pave the Middle/High School parking area. If the Article passes, the project will be coordinated with the Town paving project. (Recommended by the School Board and Budget Committee)

4. To see if the District will vote to approve the cost item included in the collective bargaining agreement reached between the School Board and the Epping Education Association which calls for the following increases in salaries and benefits:

Year	Estimated Increases
July 1, 1995 through June 30, 1996	\$ 94,344.68
July 1, 1996 through June 30, 1997	\$102,785.63
July 1, 1997 through June 30, 1998	\$103,518.81

and further to raise and appropriate the sum of \$94,344.68 for the 1995-96 fiscal year. Sum in subsequent years represents the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. (Recommended by the School Board and Budget Committee)

5. By Petition: Paul L. Spidle, Dianne Gilbert, Margaret Wilson, plus 43 others.

To see if the residents of the Epping School District will vote to reduce budget line item 1-2400-810-1and 1-2400-810-2, Membership Dues in the New Hampshire Principals' Association, from \$900.00 to zero (0), and \$1,200.00 to zero (0), respectively. (Not recommended by the School Board and Budget Committee)

6. By Petition: Paul L. Spidle, Dianne Gilbert, Margaret Wilson, plus 43 others.

To see if the residents of the Epping School District will vote to reduce budget line item 1-2312-810-0, Membership Dues in the New Hampshire School Boards' Association from \$2,679.00 to zero (0). (Not recommended by the School Board and Budget Committee)

7. To see if the district will vote to make the elected term of the School District Treasurer, School District Moderator, and School District Clerk three years. (Recommended by the School Board)

8. To see what sum of money the District will raise and appropriate for the support of schools, for the payment of salaries for school district officials and agents, and for the payment of statutory obligations of the District.

1100	Regular Programs	\$2,107,449
1200	Special Programs	910,681
1300	Vocational Programs	34,605
1400	Other Instructional Programs	69,073
2120	Guidance	118,231
2130	Health	25,837

2150	Speech	80,451
2210	Improvement of Instruction	34,900
2220	Educational Media	118,051
2310	School Board	39,494
2320	SAU Expense	179,298
2400	School Administration	291,962
2540	Operation of Plant	297,148
2550	Pupil Transportation	242,880
2900	Other Support Services	98,300
4000	Facilities Acquisition	0
5000	Debt Service	352,368
2560	Food Service	190,626

TOTAL APPROPRIATION \$5,191,354

(Recommended by the School Board and Budget Committee)

9. To transact any other business which may legally come before this meeting.

NOTE: The above Warrant is unofficial. The official Warrant with changes, if any, will be posted at least fourteen days before the date of the meeting.

EPHING SCHOOL BOARD

Jennifer Yergeau Tom Carleton

Joseph Foley Herbert Hughes

Ronald Altman

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 1122
CONCORD, N.H. 03302-1122
PHONE (603) 271-3397



BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED
THE PROVISIONS OF THE MUNICIPAL BUDGET LAW

For The Fiscal Year Ended June 30 19 96

BUDGET OF THE SCHOOL DISTRICT
OF Exeter, N.H.

BUDGET COMMITTEE
James R. Kirk
Robert S. Chittenden
John A. Harte
Donna H. Wagner

DATE 2/14 19 95
Thomas H. Thompson
Ray W. Gold

(Please sign in ink)

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT
(See RSA 197:5-a)

IMPORTANT: Please read the new RSA 32:5 applicable to all municipalities.
It requires this budget be prepared on a "gross" basis, showing all revenues and appropriations. At least one public hearing must be held on this budget.
When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the district clerk, and a copy sent to the Department of Revenue Administration at the address above.

SECTION I		WAF	EXPENDITURES	APPROPRIATIONS	SCHOOL BOARD'S	BUDGET COMMITTEE	
PURPOSE OF APPROPRIATION	FUNCTION		FOR YEAR 1993 to 1994	LAST YEAR	BUDGET RECOMMENDED	RECOMMENDED ENSUING FISCAL YEAR	NOT RECOMMENDED ENSUING FISCAL YEAR
1000 INSTRUCTION			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1100 Regular Programs			2,069,238.00	2,186,654.00	2,107,449.00	2,107,449.00	
1200 Special Programs			918,579.00	796,426.00	910,681.00	910,681.00	
1300 Vocational Programs			39,077.00	63,000.00	34,605.00	34,605.00	
1400 Other Instructional Programs			57,541.00	58,904.00	69,073.00	69,073.00	
1600 Adult/Continuing Education							
Letter Article #4-Contract		4			94,345.00	94,345.00	
2000 SUPPORT SERVICES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2100 Pupil Services			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2110 Absence & Social Work							
2120 Guidance			99,275.00	114,153.00	118,231.00	118,231.00	
2130 Health			23,111.00	26,139.00	25,837.00	25,837.00	
2140 Psychological			-0-	-0-	-0-	-0-	
2150 Speech Path. & Audiology			32,977.00	66,807.00	80,451.00	80,451.00	
2190 Other Pupil Services							
2200 Instructional Staff Services			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2210 Improvement of Instruction			49,745.00	31,100.00	34,900.00	34,900.00	
2220 Educational Media			170,414.00	126,580.00	118,051.00	118,051.00	
2240 Other Inst. Staff Services							
2300 General Administration			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2310 School Board			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2310 B70 Contingency							
2310 All Other Objects			42,309.00	39,692.00	39,494.00	39,494.00	
2320 Office of Superintendent			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2320 351 S.A.U. Management Serv.							
2320 All Other Objects			126,571.00	182,772.00	179,298.00	179,298.00	
2330 Special Area Adm. Services							
2390 Other Gen. Adm. Services							
Letter Article #2		2			10,000.00	10,000.00	
2400 School Administrative Services			279,719.00	283,013.00	291,932.00	291,932.00	
2500 Business Services			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2520 Fiscal							
2540 Operation & Maintenance of Plant			312,000.00	294,377.00	297,143.00	297,143.00	
2550 Pupil Transportation			189,905.00	226,063.00	242,880.00	242,880.00	
2570 Procurement							
2590 Other Business Services							
Letter Article #3		3			25,000.00	25,000.00	
2600 Managerial Services							
2900 Other Support Services			89,064.00	88,000.00	98,300.00	98,300.00	
3000 COMMUNITY SERVICES							
4000 FACILITIES ACQUISITIONS & CONST.							
5000 OTHER OUTLAYS							
5100 Debt Service			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5100 B30 Principal			400,000.00	310,000.00	325,000.00	325,000.00	
5100 B40 Interest			74,873.00	50,372.00	27,368.00	27,368.00	
5200 Fund Transfers							
5220 To Federal Projects Fund							
5240 To Food Service Fund			68,230.00	191,339.00	190,626.00	190,626.00	
5250 To Capital Reserve Fund			10,000.00	10,000.00			
5255 To Expendable Trust Fund							
1122 Deficit Appropriation							
Supplemental Appropriation							
TOTAL APPROPRIATIONS			5,002,327.00	5,147,607.00	5,300,699.00	5,300,699.00	-0-

ESTIMATED REVENUE AND CREDITS

MS-27

ACC. #	SECTION II		REVISED REVENUES CURRENT YEAR	SCHOOL BOARD'S ESTIMATE ENSUING F.Y.	BUDGET COMMITTEE EST. ENSUING F.Y.																
	REVENUE AND CREDITS AVAILABLE TO REDUCE SCHOOL TAXES																				
	REVENUE FROM STATE SOURCES		xxxxxxx	xxxxxxx	xxxxxxx																
3110	Foundation Aid		560,772.00	559,988.00	559,988.00																
3210	School Building Aid		90,000.00	94,500.00	94,500.00																
3220	Area Vocational School - Transportation			5,000.00	5,000.00																
3230	Driver Education		7,500.00	6,900.00	6,900.00																
3240	Catastrophic Aid		40,493.00	80,167.00	80,167.00																
3250	Adult Education																				
3270	Child Nutrition		3,729.00	3,000.00	3,000.00																
	Other State Sources (identify)																				
	REVENUE FROM FEDERAL SOURCES		xxxxxxx	xxxxxxx	xxxxxxx																
4410	ECIA, Chapter I & II																				
4430	Vocational Education																				
4450	Adult Education																				
4460	Child Nutrition Programs		56,741.00	62,725.00	62,725.00																
4470	Handicapped Programs																				
	Federal Forest Land																				
	Other Federal Sources (identify)																				
	LOCAL REVENUE OTHER THAN TAXES		xxxxxxx	xxxxxxx	xxxxxxx																
5100	Sale of Bonds or Notes																				
5230	Transfer from Capital Projects Fund																				
5250	Transfer from Capital Reserve Fund																				
5255	Transfer from Expendable Trust Fund																				
1300	Tuition		71,753.00	73,000.00	73,000.00																
1500	Earnings on Investments		3,500.00	3,500.00	3,500.00																
1700	Public Activities - School Lunch		130,869.00	117,464.00	117,464.00																
1900	Trust Fund Income		200.00	200.00	200.00																
	Other Local Sources (identify) Rent \$25,000/DE-6,000		31,000.00	19,140.00	19,140.00																
THIS SECTION FOR CALCULATION OF REIMBURSEMENT ANTICIPATION NOTES (RAN) PER RSA 190:20-D FOR CATASTROPHIC AID BORROWING																					
RAN, Revenue This FY _____ less																					
RAN, Revenue Last FY _____ NET RAN = _____																					
Supplemental Appropriation (Contra)																					
Unreserved Fund Balance \$ 15,099.00			xxxxxxx	xxxxxxx	xxxxxxx																
Fund Balance Voted From Surplus < >																					
Fund Balance Remaining as Revenue 15,099.00			15,099.00	-0-	-0-																
TOTAL REVENUE AND CREDITS			1,011,656.00	1,025,584.00	1,025,584.00																
DISTRICT ASSESSMENT			4,135,951.00	4,295,115.00	4,295,115.00																
TOTAL APPROPRIATION			5,147,607.00	5,320,699.00	5,320,699.00																
<p align="center">10% LIMITATION OF APPROPRIATIONS (SEE RSA 32:18, 19)</p> <p>Please disclose the following items (to be excluded from the 10% calculation):</p> <p>\$ 94,345.00 Recommended Amount of Collective Bargaining Cost Items. (RSA) 32:19)</p> <p>RSA 273-A:1,IV "Cost Item" means any benefit acquired through collective bargaining whose implementation requires an appropriation by the legislative body of the public employer with which negotiations are being conducted."</p>																					
<p align="center">** Amounts Not Recommended by School Board **</p> <p align="center">These amounts are not included in the recommended column.</p> <table border="0"> <thead> <tr> <th>Warrant Article #</th> <th>\$ Amount</th> <th>Warrant Article #</th> <th>\$ Amount</th> </tr> </thead> <tbody> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table>						Warrant Article #	\$ Amount	Warrant Article #	\$ Amount	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Warrant Article #	\$ Amount	Warrant Article #	\$ Amount																		
_____	_____	_____	_____																		
_____	_____	_____	_____																		
_____	_____	_____	_____																		

SUPPLEMENTAL SCHEDULE -MBA-

LOCAL GOVERNMENTAL UNIT: Empire

FISCAL YEAR ENDING June 30, 1996

10% Limitation per RSA 32:8

1.	Total Amt. recommended by Budget Committee		<u>5,320,699.00</u>
	LESS EXCLUSIONS:		
2.	Principal: Long-Term Bonds & Notes	\$ 325,000.00	
3.	Interest: Long-Term Bonds & Notes	\$ 27,368.00	
4.	Capital Outlays funded from Long-Term Bonds & Notes per RSA 33:8 & 33:7-b	\$	
5.	Amount recommended-collective bargaining cost items	\$ 94,345.00	
6.	Amount recommended-water & waste treatment facilities ordered by water supply & pollution control	\$	
7.	Mandatory Assessments	\$	
8.		\$	
9.	Total Exclusions (sum of rows 2-8)	\$ 446,713.00	
10.	Amount Recommended less Exclusions (Line 1 less line 9)		<u>4,873,986.00</u>
11.	10% of Amount Recommended less Exclusions (Line 10 times .10)	\$ 487,399.00	
12.	Add Total Amount Recommended by Budget Committee Less Exclusions (line 10)	\$ 4,873,986.00	
13.	Add Amount that is collective bargaining cost items per RSA 32:8-a	\$ 94,345.00	
14.	Add Amount that is water & waste treatment facilities ordered by Water Supply & Pollution Control per RSA 32:10-b	\$	
15.	Maximum Amount That May be Appropriated (Sum of rows 11-14)		<u>5,455,730.00</u>

EPPING SCHOOL DISTRICT
FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES

JUNE 30, 1994

EXHIBIT A
EPPING SCHOOL DISTRICT
Combined Balance Sheet - All Fund Types and Account Group
June 30, 1994

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>Assets</u>		
Cash and Equivalents	\$12,418	\$22,303
<u>Receivables</u>		
Accounts	17,028	
Intergovernmental	41,713	15,251
Interfund Receivable	22,840	
<u>Other Debits</u>		
Amount to be Provided for		
Retirement of General Long-Term Debt		
 TOTAL ASSETS AND OTHER DEBITS	 \$93,999	 \$37,554
 <u>LIABILITIES AND EQUITY</u>		
<u>Liabilities</u>		
Accounts Payable	\$44,112	\$ 6,946
Accrued Payroll and Benefits	25,105	3,350
Intergovernmental Payable	12,555	
Interfund Payable		22,840
Due to Student Groups		
Security Deposit	2,549	
General Obligation Debt Payable		
Compensated Absences Payable		
Total Liabilities	<u>84,321</u>	<u>33,136</u>
 <u>Equity</u>		
<u>Fund Balances</u>		
Reserved for Special Purpsbes		
<u>Unreserved</u>		
Designated for Special Purposes		4,418
Undesignated	9,678	
Total Equity	<u>9,678</u>	<u>4,418</u>
 TOTAL LIABILITIES AND EQUITY	 \$93,999	 \$37,554

<u>Fiduciary Fund Types Trust and Agency</u>	<u>Account Group General Long-Term Debt</u>	<u>Total (Memorandum Only)</u>
\$32,394	\$	\$ 67,115
		17,028
21,684		78,648
		22,840
<u> </u>	<u>743,990</u>	<u>743,990</u>
<u>\$54,078</u>	<u>\$743,990</u>	<u>\$929,621</u>
\$	\$	\$ 51,058
		28,455
		12,555
		22,840
32,394		32,394
		2,549
	720,000	720,000
	<u>23,990</u>	<u>23,990</u>
<u>32,394</u>	<u>743,990</u>	<u>893,841</u>
21,684		21,684
		4,418
		<u>9,678</u>
<u>21,684</u>	<u> </u>	<u>35,780</u>
<u>\$54,078</u>	<u>\$743,990</u>	<u>\$929,621</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT B
EPPING SCHOOL DISTRICT
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended June 30, 1994

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>Revenues</u>		
School District Assessment	\$3,960,004	\$
Intergovernmental Revenues	790,822	80,944
Charges for Services	105,319	109,386
Miscellaneous	53,238	477
<u>Other Financing Sources</u>		
Operating Transfers In	_____	_____
<u>Total Revenues and Other Financing Sources</u>	<u>4,909,383</u>	<u>190,807</u>
<u>Expenditures</u>		
<u>Current</u>		
Instruction	3,056,657	
<u>Supporting Services</u>		
Pupils	154,584	
Instructional Staff Services	171,981	
General Administration	217,212	
School Administration	280,912	
Business	503,341	190,916
Other	89,084	
<u>Debt Service</u>		
Principal	400,000	
Interest	74,873	
<u>Other Financing Uses</u>		
Operating Transfers Out	<u>10,000</u>	_____
<u>Total Expenditures and Other Financing Uses</u>	<u>4,958,644</u>	<u>190,916</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	(49,261)	(109)
<u>Fund Balances - July 1 (As Restated, Note 7)</u>	<u>58,939</u>	<u>4,527</u>
<u>Fund Balances - June 30</u>	<u>\$ 9,678</u>	<u>\$ 4,418</u>

<u>Fiduciary Fund Type Expendable Trusts</u>	<u>Total (Memorandum Only)</u>
\$	\$3,960,004
	871,766
	214,705
543	54,258
<u>10,000</u>	<u>10,000</u>
<u>10,543</u>	<u>5,110,733</u>
	3,056,657
	154,584
	171,981
	217,212
	280,912
	694,257
	89,084
	400,000
	74,873
<u> </u>	<u>10,000</u>
<u> </u>	<u>5,149,560</u>
10,543	(38,827)
<u>11,141</u>	<u>74,607</u>
<u>\$21,684</u>	<u>\$ 35,780</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT C
EPPING SCHOOL DISTRICT
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
General and Special Revenue Funds
For the Fiscal Year Ended June 30, 1994

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>			
School District Assessment	\$3,960,004	\$3,960,004	\$
Intergovernmental Revenues	774,471	790,822	16,351
Charges for Services	79,437	105,319	25,882
Miscellaneous	<u>28,700</u>	<u>53,238</u>	<u>24,538</u>
<u>Total Revenues</u>	<u>4,842,612</u>	<u>4,909,383</u>	<u>66,771</u>
<u>Expenditures</u>			
<u>Current</u>			
Instruction	2,985,373	3,056,657	(71,284)
<u>Supporting Services</u>			
Pupils	201,719	154,584	47,135
Instructional Staff Services	149,302	171,981	(22,679)
General Administration	206,252	217,212	(10,960)
School Administration	267,688	280,912	(13,224)
Business	495,567	503,341	(7,774)
Other	102,275	89,084	13,191
<u>Debt Service</u>			
Principal	400,000	400,000	
Interest	74,873	74,873	
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>10,000</u>	<u>10,000</u>	
<u>Total Expenditures and Other Financing Uses</u>	<u>4,893,049</u>	<u>4,958,644</u>	<u>(65,595)</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	(50,437)	(49,261)	1,176
<u>Fund Balances - July 1 (As Restated, Note 7)</u>	<u>58,939</u>	<u>58,939</u>	
<u>Fund Balances - June 30</u>	<u>\$ 8,502</u>	<u>\$ 9,678</u>	<u>\$ 1,176</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$3,960,004	\$3,960,004	\$
56,017	80,944	24,927	830,488	871,766	41,278
111,249	109,386	(1,863)	190,686	214,705	24,019
	477	477	28,700	53,715	25,015
<u>167,266</u>	<u>190,807</u>	<u>23,541</u>	<u>5,009,878</u>	<u>5,100,190</u>	<u>90,312</u>
			2,985,373	3,056,657	(71,284)
			201,719	154,584	47,135
			149,302	171,981	(22,679)
			206,252	217,212	(10,960)
			267,688	280,912	(13,224)
167,266	190,916	(23,650)	662,833	694,257	(31,424)
			102,275	89,084	13,191
			400,000	400,000	
			74,873	74,873	
			<u>10,000</u>	<u>10,000</u>	
<u>167,266</u>	<u>190,916</u>	<u>(23,650)</u>	<u>5,060,315</u>	<u>5,149,560</u>	<u>(89,245)</u>
	(109)	(109)	(50,437)	(49,370)	1,067
4,527	4,527		63,466	63,466	
<u>\$ 4,527</u>	<u>\$ 4,418</u>	<u>\$ (109)</u>	<u>\$ 13,029</u>	<u>\$ 14,096</u>	<u>\$ 1,067</u>

The notes to financial statements are an integral part of this statement.

EPHING SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Epping School District is incorporated. In New Hampshire, each town constitutes a school district and operates under State law unless that district was enacted by a special act of Legislature in accordance with RSA 194:1. The School District serves the community of Epping, New Hampshire, and provides public education services for 857 students in grades 1 through 12.

The financial statements of the School District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Reporting Entity

The Epping School District is a municipal corporation governed by an elected 5-member Board. As required by generally accepted accounting principles, these financial statements present the Epping School District (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the School District's financial reporting entity.

B. Basis of Presentation - Fund Accounting

The accounts of the School District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the School District:

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the School District are financed. The acquisition, use and balances of the School District's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the School District's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the School District. All general tax revenues and other receipts that are not allocated by

EPHING SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The Food Service Fund is included in this fund type.

Fiduciary Fund Types

Fiduciary Fund Types - These funds account for assets held by the School District as a trustee or agent for individuals, private organizations, and other units of governments.

The following funds are included in this fund type:

Expendable Trust Fund
Capital Reserve

Agency Funds
High and Middle Schools' Student Activities Fund
Elementary School Student Activities Fund

Account Groups

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The School District uses the following account groups:

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the School District does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the School District.

Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups

EPHING SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the School District.

C. Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Agency Funds are purely custodial (assets equal liabilities) and, thus, do not involve measurement of results of operations.

The accounts of the Governmental, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due.

D. Budgetary Accounting

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the next fiscal year for the General and Special Revenue Funds. Budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in

EPPING SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

total. Unexpended balances of special articles for specific purposes may not be transferred. All annual appropriations lapse at year-end unless encumbered.

In the case of emergency expenditures, overexpenditures are allowed under the provisions of the Municipal Budget Law (RSA Chapter 32) if prior approval is secured from the State Department of Education.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 1993-94, \$46,587 of the beginning General Fund fund balance was applied for this purpose.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at June 30 and are carried forward to supplement appropriations of the subsequent year.

Reconciliation of School District Budget to GAAP Basis of Accounting

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles ("GAAP"), reconciliations of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended June 30, 1994 were required as follows:

	General Fund	Special Revenue Fund
<u>Appropriations</u>		
<u>Budgetary Basis -</u>		
Legally Adopted Budget	\$4,772,469	\$167,266
Deficit Appropriation	<u>116,730</u>	
<u>Total Appropriations</u>	\$4,889,199	\$167,266
Adjustments to Restate Budget to GAAP Basis		
Carryover Appropriations		
Reserve for Encumbrances		
Beginning of period	<u>3,850</u>	
<u>Total Appropriations - GAAP Basis</u>	<u>\$4,893,049</u>	<u>\$167,266</u>

PEPPING SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

E. Assets, Liabilities and Fund Equity

Cash and Investments

State statutes authorize the School District to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the Commonwealth of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption "Cash and Equivalents."

Whenever the Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the School Board, to invest the same in obligations of the United States Government, in participation units in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within New Hampshire or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the District. Only securities defined by the Bank Commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Receivables

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. The District's assessment is recognized when the tax rate is set by the Department of Revenue Administration. The responsibility for the collection of taxes rests with the applicable municipality.
- b. Interest on investments is recorded as revenue in the year earned.
- c. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.
- d. Tuition charges are recorded as revenue for the period when service was provided.

EPPING SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

Interfund Receivables and Payables

During the course of normal operations, the School District has transactions between funds, including expenditures and transfers of resources to provide services. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of June 30, balances of interfund amounts receivable or payable have been recorded.

Inventories

Inventory in the General and Special Revenue Fund consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

Long-Term Liabilities

General Obligation Debt - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the School District as a whole. Accordingly, such unmatured obligations of the School District are accounted for in the General Long-Term Debt Group of Accounts.

Compensated Absences - Employees may accumulate a limited amount of earned but unused vested benefits, which will be paid to employees upon separation from the School District's service. In Governmental Fund Types and Fiduciary Fund Types, the cost of vested benefits paid or expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability of the fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive benefits.

Fund Equity

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserve was used by the School District during the year:

Reserved for Special Purposes - is used to account for the unencumbered balance of restricted funds. This includes the uncommitted balance of the School District's Expendable Trust Fund.

EPPING SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Excess of Expenditures Over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended June 30, 1994:

General Fund	\$65,595
<u>Special Revenue Fund</u>	
Food Service	<u>23,650</u>
<u>Total</u>	<u>\$89,245</u>

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds or the expenditure of existing fund equity. There is no evidence that approval was obtained from the State Board of Education for these expenditures in accordance with RSA Chapter 32.

NOTE 3 - ASSETS

A. Cash and Equivalents

At year end, the School District's cash deposits categorized according to risk assumed were as follows:

- Category 1* Includes deposits that are insured (Federal Depository Insurance).
- Category 2* Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the School District's name.
- Category 3* Includes deposits that are uninsured and uncollateralized.

	<u>Category</u>			<u>Total</u>	
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Bank Balance</u>	<u>Carrying Value</u>
<u>Cash</u>					
Bank Deposits	<u>\$137,216</u>	<u>\$-0-</u>	<u>\$49,728</u>	<u>\$186,944</u>	<u>\$67,115</u>

B. Accounts Receivable

Accounts receivable as of June 30, 1994, are as follows:

<u>General Fund</u>	
Rent of School District Property	\$17,000
Other	<u>28</u>
<u>Total Accounts Receivable</u>	<u>\$17,028</u>

EPPING SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

C. Intergovernmental Receivable

Receivables due from other governments at June 30, 1994 include:

General Fund

Due from SAU #14 - miscellaneous reimbursements	\$24,462
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Due from the State of New Hampshire

Vocational Education Transportation	10,401
Driver Education	6,750
New Hampshire Retirement System	<u>100</u>

<u>Total General Fund</u>		\$41,713
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Special Revenue Fund

Food Service Fund - Due from the State of New Hampshire - various State and Federal grants	15,251
--	--------

Trust and Agency Funds

Capital Reserve Funds in custody of the Town of Epping Trustees of Trust Funds	<u>21,684</u>
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<u>Total Intergovernmental Receivable</u>		<u>\$78,648</u>
---	--	-----------------

D. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at June 30, 1994 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$22,840	\$
<u>Special Revenue Fund</u>		
Food Service		<u>22,840</u>
<u>Totals</u>	<u>\$22,840</u>	<u>\$22,840</u>

E. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, and natural disasters. During the fiscal year, the District was a member of the following public entity risk pools, currently operating as a common risk management and insurance programs for member school districts and school administrative units.

The New Hampshire School Boards Insurance Trust is a trust organized to provide certain property and liability insurance coverages to member School Districts and School Administrative Units. The pool is self-sustaining through member premiums

EPPING SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

and includes varying amounts of coverage for property, auto, general liability, crime umbrella, and boiler and machinery. Reinsurance through commercial companies is carried for claims in excess of self-insured amounts. The trust agreement permits the Trust to make additional assessments to members should there be a deficiency in trust assets to meet its liabilities. At this time, the Trust foresees no likelihood that such action would be needed.

Compensation Funds of New Hampshire Workers' Compensation Fund is a Trust organized to provide statutory workers' compensation coverage to member towns and cities (and other qualified political subdivisions) of New Hampshire. As a member of Compensation Funds of New Hampshire - Workers' Compensation Fund, the School District shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The coverage is for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

The Trust maintains, on behalf of its members, the following insurance policies shared by the membership for the year ended June 30, 1994:

1. Specific reinsurance to cover individual claims that exceed \$375,000 (Coverage to Statutory Limits).
2. Aggregate reinsurance to cover total claims should they exceed the Loss Fund established by the Trust (coverage to \$5,000,000).

The School District continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity bonds, health and accident insurance.

NOTE 4 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at June 30, 1994 include:

<u>General Fund</u>	
Due to the Exeter School District for Vocational Education	<u>\$12,555</u>

B. Defined Benefit Pension Plan

Plan Description and Provisions

Substantially all full-time employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer cost-sharing public employee retirement system (PERS). The payroll for employees covered by the System for the year ended June 30, 1994, was \$2,267,524; the School District's total payroll was \$2,546,450.

PEPPING SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

All full-time employees are eligible to participate in the System. The System is divided into two employee groups; Group I - teachers and all other employees except firefighters and police officers, and Group II - firefighters and police officers.

Group I Employees who retire at or after age 60 are entitled to retirement benefits equal to 1.667% of the average of their three highest-paid years of compensation, multiplied by their years of service. Earlier retirement allowances at reduced rates are available after age 45 with 10 years of service. Benefits fully vest upon reaching 20 years of service or attaining age 60.

Group II Employees are subject to the same age and vesting requirements as Group I employees. They are, however, entitled to retirement benefits equal to 2.5% of the average of their three highest-paid years of service, multiplied by their years of service, not to exceed 40.

The System also provides death and disability benefits, and cost-of-living increases have been periodically granted to retirees by the State Legislature.

Description of Funding Policy

The System is financed by contributions from both the employees and the School District. By State statute, Group I employees are required to contribute 5% of gross earnings up to the Social Security taxable wage limit, with 9.2% of the excess wages. Group II employees are required to contribute 9.3% of gross earnings. The School District must contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended June 30, 1994, was as follows:

School District's Portion	\$ 46,447
Employees' Portion	<u>113,377</u>
<u>Total</u>	<u>\$159,824</u>

The amount shown as "pension benefit obligation" in the System's financial statements is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1993, for the System as a whole, determined through an actuarial valuation performed as of that date was \$1,797,292,347. The System's net assets available for benefits on that date (valued at market) were \$1,897,337,693. The System holds none of the School District's securities.

EPPING SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

Trend Information

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for only seven years and is presented in the System's June 30, 1993, annual financial report (the latest year available).

C. Long-Term Debt

The following is a summary of the School District's general long-term debt transactions for the fiscal year ended June 30, 1994:

	General Obligation Debt Payable	Compensated Absences Payable	Total
<i>General Long-Term Debt Account Group</i>			
Balance, Beginning of Year	\$1,120,000	\$ 56,227	\$1,176,227
Retired	(400,000)		(400,000)
Net (decrease) in compensated absences payable		(32,237)	(32,237)
Balance, End of Year	<u>\$ 720,000</u>	<u>\$ 23,990</u>	<u>\$ 743,990</u>

Long-term debt payable at June 30, 1994, is comprised of the following individual issues:

Description of Issue	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 6/30/94
<u>General Long-Term Debt Account Group</u>					
<u>General Obligation Debt Payable</u>					
1986 School Bonds	\$650,000	1986	1997	Variable	\$240,000
1986 School Bonds	\$1,950,000	1986	1996	Variable	<u>480,000</u>
					\$720,000
<u>Compensated Absences Payable</u>					
Vested Sick Leave					<u>23,990</u>
<u>Total General Long-Term Debt Account Group</u>					<u>\$743,990</u>

EPPING SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

Annual Requirements To Amortize General Obligation Debt

The annual requirements to amortize all general obligation debt outstanding as of June 30, 1994, including interest payments, are as follows:

Fiscal Year Ending June 30,	General Obligation Debt		
	Principal	Interest	Total
1995	\$310,000	\$50,370	\$360,370
1996	325,000	27,366	352,366
1997	<u>85,000</u>	<u>3,293</u>	<u>88,293</u>
Totals	<u>\$720,000</u>	<u>\$81,029</u>	<u>\$801,029</u>

All debt is general obligation debt of the School District, which is backed by its full faith and credit.

NOTE 5 - FUND EQUITY

A. Reservations of Fund Balances

Reserved for Special Purposes

In the Trust and Agency Funds, the reserve for special purposes represents the unspent balance of the School District's Trust Fund which may be spent for the purposes specified as follows:

<u>Capital Reserve Fund</u>	
School Bus Replacement	<u>\$21,684</u>

B. Unreserved Fund Balances

Designated for Special Purposes

The \$4,418 designated for special purposes represents the Special Revenue Fund (Food Service) balance which management intends to use in the subsequent years.

NOTE 6 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

A. Litigation

During 1992-93, an arbitrator issued a decision regarding the reinstatement and back pay of a teacher. The potential loss is estimated between \$30,000 and \$60,000, and the District intends to appeal this decision. There has been no change in status in the 1993-94 fiscal year.

EPHING SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

B. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the School District expects such amounts, if any, to be immaterial.

NOTE 7 - RESTATEMENT OF FUND BALANCES

Fund balances at July 1, 1993 were restated to give retroactive effect to the following prior period adjustments:

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Adjustments		
To recognize additional accrued salaries	\$(14,435)	\$(1,859)
Fund balance as previously stated	<u>73,374</u>	<u>6,386</u>
Fund balance as restated	<u>\$ 58,939</u>	<u>\$ 4,527</u>

EXHIBIT A-1
EPPING SCHOOL DISTRICT
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended June 30, 1994

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>School District Assessment</u>			
Current Appropriation	\$3,843,274	\$3,843,274	\$
Deficit Appropriation	116,730	116,730	
Total School District Assessment	<u>3,960,004</u>	<u>3,960,004</u>	
 <u>Tuition</u>			
Regular Day School	<u>79,437</u>	<u>105,319</u>	<u>25,882</u>
 <u>Other Local Revenue</u>			
Earnings on Investments	3,500	2,061	(1,439)
Insurance Dividends		19,962	19,962
Rentals	25,000	29,835	4,835
Trust Fund Income	200	139	(61)
Other		<u>1,241</u>	<u>1,241</u>
Total Other Local Revenue	<u>28,700</u>	<u>53,238</u>	<u>24,538</u>
 <u>State Sources</u>			
Foundation Aid	555,351	555,351	
School Building Aid	119,147	119,147	
<u>Vocational School Aid</u>			
Transportation		10,401	10,401
Driver Education	2,000	10,653	8,653
Catastrophic Aid	<u>97,973</u>	<u>95,270</u>	<u>(2,703)</u>
Total State Sources	<u>774,471</u>	<u>790,822</u>	<u>16,351</u>
 <u>Total Revenues</u>	<u>4,842,612</u>	<u>\$4,909,383</u>	<u>\$66,771</u>
 <u>Unreserved Fund Balance</u>			
<u>Used to Reduce School District Assessment</u>	<u>46,587</u>		
 <u>Total Revenues and Use of Fund Balance</u>	<u>\$4,889,199</u>		

The notes to financial statements are an integral part of this statement.

EXHIBIT A-3
EPPING SCHOOL DISTRICT
General Fund

Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended June 30, 1994

<u>Unreserved - Undesignated Fund</u>		
<u>Balance - July 1 (As Restated, Note 7)</u>	\$ 55,089	
<u>Deduction</u>		
Unreserved Fund Balance Used to		
Reduce 1993-94 School District Assessment	<u>46,587</u>	\$8,502
<u>Additions</u>		
<u>1993-94 Budget Summary</u>		
Revenue Surplus (Exhibit A-1)	\$ 66,771	
(Overdraft) of Appropriations (Exhibit A-2)	<u>(65,595)</u>	
1993-94 Budget Surplus		<u>1,176</u>
<u>Unreserved - Undesignated</u>		
<u>Fund Balance - June 30</u>		<u>\$9,678</u>

The notes to financial statements are an integral part of this statement.

SINGLE AUDIT ACT
INDEPENDENT AUDITOR'S REPORTS AND SCHEDULES

EXHIBIT B-1
EPPING SCHOOL DISTRICT
Special Revenue Fund - Food Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 1994

Revenues

Intergovernmental

Federal Lunch Reimbursement	\$ 61,209
Federal Breakfast Reimbursement	4,841
State Reimbursement	3,385
USDA Commodities	11,509

Charges for Services

Lunch and Milk Sales	53,910
A la Carte Sales	55,476

Miscellaneous

Interest Income	441
Other	<u>36</u>

Total Revenues

\$190,807

Expenditures

Current

Business

Food Purchases	\$116,884
Labor and Benefits	70,669
Expendable Supplies	2,918
Other	<u>445</u>

Total Expenditures

190,916

Excess (Deficiency) of Revenues

Over (Under) Expenditures

(109)

Fund Balance - July 1

(As Restated, Note 7)

4,527

Fund Balance - June 30

\$ 4,418

The notes to financial statements are an integral part of this statement.

Plodzick & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members of the School Board
Epping School District
Epping, New Hampshire

We have audited the general purpose financial statements of the Epping School District, as of and for the year ended June 30, 1994, and have issued our report thereon dated October 5, 1994.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of the Epping School District for the year ended June 30, 1994, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Epping School District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

Activity Cycles

- Budgeting
- Treasury or financing
- Revenue/receipts
- Purchases/disbursements
- External financial reporting
- Payroll/personnel
- Data processing

Epping School District

Independent Auditor's Report on the Internal Control Structure Based on an...

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the School District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

The following conditions were noted that we do not consider to be material weaknesses:

GENERAL ACCOUNTING SYSTEM

The financial system of the District consists basically of manual cash receipts and computerized disbursement journals.

While the reports being produced from the present system are adequate for capturing the detailed cash transactions of the various funds of the District, there is a need for a complete general ledger system for all funds which will summarize the results of the financial transactions on a periodic basis.

The District is currently in the process of implementing such a system and have sought proposals for a new computerized accounting package which will incorporate the features necessary to maintain the accounting records in accordance with general accepted accounting principles.

PURCHASE ORDER SYSTEM

Although the District has a purchase order system in place, some procedures required to achieve proper internal control were not followed. It was noted during our review of the system that:

1. Purchase orders were completed only after receipt of the matching invoice. The purchase order should be completed and approved before the product is received or the service is rendered.
2. At year end the purchase orders were not clearly marked as to which year they applied.
3. Greater care should also be taken at year end in that several instances were noted where a product was received or service was rendered before year end, yet

Epping School District

Independent Auditor's Report on the Internal Control Structure Based on an...

a purchase order was issued charging the funds into the next fiscal year when, in fact, an accounts payable existed at year end.

EXCESS OF EXPENDITURES OVER APPROPRIATIONS AND APPLICATION OF THE MUNICIPAL BUDGET LAW (RSA CHAPTER 32)

The School District has adopted the provisions of the Municipal Budget Law and cannot expend in excess of its total budgeted appropriations unless approval is secured from the State Department of Education. As indicated in Note 2 of this report, there is no evidence that approval for the overexpenditure was obtained.

HIGH AND MIDDLE SCHOOLS STUDENT ACTIVITIES


While improvement over prior years was noted, we recommend the following areas for further consideration:

1. Invoices for disbursements were not on file in most cases. We recommend that proper invoices be obtained and kept on file before a disbursement is made. In order to avoid duplicate payments, these invoices should also be approved by the Principal and canceled with the appropriate date, check number, and amount paid on the invoice.
2. The activity accounts are being used as an "in and out" account for such things as postage and emergency purchases which are eventually reimbursed by the District. The student activity fund is an Agency Fund which is established to maintain the monies of each of the various student groups within the schools. For this reason the District should consider establishing a Petty Cash Fund separate from the activity fund in order to handle the types of transactions mentioned above.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the School District's accounting systems and records were identified.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

October 5, 1994


PLODZIK & SANDERSON
Professional Association

Plodzick & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Members of the School Board
Epping School District
Epping, New Hampshire

We have audited the general purpose financial statements of the Epping School District, as of and for the year ended June 30, 1994, and have issued our report thereon dated October 5, 1994.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the Epping School District complied with laws and regulations, noncompliance with which would be material to a federal financial assistance program.

In planning and performing our audit for the year ended June 30, 1994, we considered the internal control structure of the Epping School District, in order to determine our auditing procedures for the purpose of expressing our opinions on the Epping School District general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report, *Independent Auditor's Report on the Internal Control Structure based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards*, dated October 5, 1994.

The management of the Epping School District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

*Epping School District
Independent Auditor's Report on the Internal Control Structure Used in...*

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Activity Cycles

- Budgeting
- Treasury or financing
- Revenue/receipts
- Purchases/disbursements
- External financial reporting
- Payroll/personnel
- Data processing

General Requirements

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Drug-free workplace
- Administrative requirements

Specific Requirements

- Types of services
- Eligibility
- Reporting

Claims for Advances and Reimbursements

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1994, the Epping School District had no major federal financial assistance programs and expended 79 percent of its total federal financial assistance under the following nonmajor federal financial assistance program.

<u>Grantor/ Agency</u>	<u>CFDA Number</u>	<u>Amount Expended</u>
National School Lunch Program	10.555	<u>\$61,209</u>

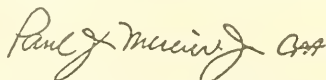
We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

*Epping School District
Independent Auditor's Report on the Internal Control Structure Used in...*

Under standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the Epping School District's ability to administer federal financial assistance programs in accordance with applicable laws and regulations. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the School District's accounting systems and records were identified.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.



PLODZIK & SANDERSON
Professional Association

October 5, 1994

*CONGRATULATIONS AND THANKS TO
THE TAXPAYERS OF EPPING!*

☆☆
THE UNION LEADER, Manchester, N.H. — Tuesday, November 29, 1994

Back in Black: Epping Erases \$700,000 Deficit

First Time Since 1988 Town Is Without Short-Term Debt

EPPING — Today is expected to mark the first time in nearly six years the town has been without any short-term debt. Town officials have managed to erase a nearly \$700,000 deficit

a remaining \$300,000 in tax anticipation notes today. The town owed approximately \$2.1 million in notes in 1991.

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